

Memorandum

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Jennifer A. Maguire

SUBJECT: SEE BELOW

DATE: June 15, 2010

Approved

Date

6/16/10

Council District: City-Wide

**SUBJECT: ADOPTION OF AMENDMENTS TO THE ANNUAL APPROPRIATION
ORDINANCE AND FUNDING SOURCES RESOLUTION FOR VARIOUS
OPERATING AND CAPITAL FUNDS TO REFLECT ESTIMATED 2009-
2010 REVENUE RECEIPTS, EXPENSES AND ENCUMBRANCES**

RECOMMENDATION

It is recommended that the City Council approve 2009-2010 Appropriation Ordinance and Funding Sources Resolution amendments in various funds as detailed in the General Fund and Special/Capital Fund attachments of this memorandum.

OUTCOME

Approval of the recommended budget adjustments will help ensure that appropriations are not over-expended at the end of 2009-2010, will align revenues and expenditures with actual performance, and will recognize new revenues and associated expenditures.

BACKGROUND

Over the course of the last several weeks, the Budget Office has conducted a final detailed review of existing appropriations and revenue estimates as compared to year-end projected levels. This review was performed using financial reports through May identifying year-to-date expenditures, encumbrances and revenues.

As a result of this review, the following types of adjustments to the Appropriation Ordinance and Funding Sources Resolution are recommended in this report:

BACKGROUND (CONT'D.)

- Adjustments to assure adequate funding in various departments, city-wide expenses, capital projects, and other appropriations is available through the end of the fiscal year based on estimated expenditure levels or project schedules;
- Technical adjustments identified in recent months, including changes to reflect the proper budget treatment of various transactions; and
- Adjustments to bring revenue estimates in line with the latest information and to recognize funding from legal settlements, other agencies or reimbursement for activities and appropriate those funds.

As in the past, an effort has been made to provide for adjustments in those cases where it appears there is a possibility that appropriations would be exceeded by year-end. These actions are intended to be responsive to Council direction to prevent after-the-fact ratifications of over-expenditures.

ANALYSIS

Provided below is a brief overview of the budget actions recommended in this report. The recommended budget actions are broken down into two categories: Recommended Budget Adjustments and Clean-up Actions as described below. It should be noted that many of the budget adjustments were assumed in the development of the 2010-2011 Proposed Budget or subsequent Manager's Budget Addenda.

Recommended Budget Adjustments

A Summary of Recommended Budget Adjustments is provided for the General Fund (Attachment A) and Special/Capital Funds (Attachment B). The technical budget actions associated with these adjustments are described in Attachments C (General Fund) and D (Special/Capital Funds). The types of transactions include:

General Fund

Required Technical/Rebalancing Actions – This section recommends adjustments to revenues and expenditures that are necessary to align with year-end projections and to ensure sufficient funding is available to address critical needs. A net increase of \$11.5 million is recommended to reflect anticipated revenue from legal settlements (\$10.0 million) and additional Sales Tax revenue (\$2.3 million), partially offset by lower debt service costs and reimbursement from the Airport for debt service payments associated with the Airport West property (\$800,000). To account for the additional Sales Tax and legal settlement revenue, an increase of \$12.3 million to the 2009-2010 Ending Fund Balance Reserve is recommended, which is consistent with the estimates used in the development of the 2010-2011 Budget. Several net-zero revenue and expenditure adjustments are proposed based on actual 2009-2010 performance and to ensure that

sufficient funding is available to address high priority expenditure needs and to avoid cost overruns.

The largest adjustments are proposed to fund the projected overage in the Sick Leave Payments Upon Retirement appropriation (\$4.1 million), capital projects for the Police Communications Building (\$550,000), the Cardiac Monitors/Defibrillators Replacement grant matching funds (\$440,000), and to provide funding to correct an error in the 2010-2011 Proposed Budget associated with the Vehicle Maintenance and Operations Fund costs (\$400,000). These expenditures are offset by savings in the Police and Fire Departments and use of the Salaries and Benefits Reserve.

Grants/Reimbursements/Fees – This section recommends adjustments to recognize new grant, reimbursement, or fee activity revenue and appropriate the funds for these purposes (\$3.1 million). The largest adjustments include the following: an increase of \$1.0 million to recognize federal grant funding and allocate those funds to the Summer Youth Nutrition Program; an increase of \$1.0 million to the Building Fee Program revenue estimate based on current collection trends and the allocation of those funds to the Planning, Building and Code Enforcement Personal Services appropriation and to the Building Development Fee Program Reserve; and an increase of \$488,000 to reflect additional fee revenue generated by the Parks, Recreation and Neighborhood Services Department and the allocation of those funds to address the higher food and beverage costs associated with Happy Hollow Park and Zoo as a result of higher than anticipated activity levels.

Special/Capital Funds

Special Fund Adjustments – These actions rebalance funds to adjust for revenue variances in the current year, recognize new grants and reimbursements, and reflect changes in project and program allocations based on revised cost estimates. In every case, funding is available within the involved fund to offset the required adjustment.

Capital Fund Adjustments – These actions rebalance funds to adjust for revenue variances in the current year, adjust capital allocations based on revised cost estimates and project timing, reallocate project funding from and to reserves, and adjust budgets to properly account for project expenditures and revenues. In every instance, funding is available within the involved fund to offset the required adjustment.

In addition, included in this section of the report are adjustments in the Services for Redevelopment Capital Projects Fund to assist in completing refunds to the Redevelopment Agency for savings associated with construction costs. After review of this process, in coordination with the City Attorney's Office and Finance Department, carryover encumbrances must be liquidated and reappropriated to the project appropriation. Therefore, this document includes actions to liquidate carryover encumbrances and reinstate the funds back to the project appropriation to facilitate the refund to SJRA.

Clean-Up Actions

General Fund & Special/Capital Funds

This section consists of clean-up actions for the General Fund (Attachment E) and Special/Capital Funds (Attachment F) based on ongoing review and monitoring of the budget through eleven months of the current fiscal year. Revisions are required to technically correct existing appropriations and to avoid cost overruns at year-end. The following types of adjustments are included:

Net-Zero Funding Transfers/Reallocations – These actions include net-zero transfers between appropriations within a department. These transactions include actions where total departmental level allocations will not be exceeded by year-end, but adjustments between expenditure categories within a department are required to prevent an over-expenditure of an appropriation category.

As discussed in Bi-Monthly Financial Reports for 2009-2010, a number of departments experienced higher than budgeted personal services expenditures during the year. This was primarily due to: 1) the employment placement process where employees at higher salary levels were placed into vacant positions budgeted at a lower level or into positions previously held by lower step employees, and 2) the historically low number of vacant positions in the organization. Impacted departments prepared Vacancy Savings Plans to absorb these unanticipated costs to the extent possible through savings from normal employee turnover, overtime controls, and/or potential offsets through non-personal/equipment appropriation savings. However, additional unanticipated expenditures from a high volume of vacation and/or compensatory time payouts for retiring City employees has led to continued cost overruns, despite these cost controls. This document recommended net-zero adjustments in several departments and funds to offset these overages.

Net-zero adjustments are recommended to the City-Wide Expenses Workers' Compensation Claims appropriations in 2009-2010 to align budgeted funds with current year end projections. In 2009-2010, Workers' Compensation claims costs were separated into department-specific City-Wide appropriations as recommended by a recent audit of Workers' Compensation administration. The recommended adjustments increase the Workers' Compensation Claims appropriations to the Fire and Parks, Recreation and Neighborhood Services Department appropriations due to higher than estimated claims costs associated with these departments. Reductions to the remaining appropriations are recommended to offset these increases as they are anticipated to end the year below budgeted amounts.

Technical Corrections – These actions reflect technical adjustments, including revisions to Beginning Fund Balance allocations based on the final 2008-2009 Comprehensive Annual Financial Report (CAFR).

EVALUATION AND FOLLOW-UP

This memorandum presents recommended budget adjustments to bring 2009-2010 year-end revenues and expenditures in line with year-end estimated levels. The final reconciliation of the 2009-2010 fiscal year will be presented in the 2009-2010 Annual Report scheduled to be released on September 30, 2010 and the 2009-2010 Comprehensive Annual Financial Report (CAFR) scheduled to be released fall 2010.

PUBLIC OUTREACH / INTEREST

- ☒ **Criterion 1:** Requires Council action on the use of public funds equal to \$1 million or greater. **(Required: Website Posting)**
- ☐ **Criterion 2:** Adoption of a new or revised policy that may have implications for public health, safety, quality of life, or financial/economic vitality of the City. **(Required: E-mail and Website Posting)**
- ☐ **Criterion 3:** Consideration of proposed changes to service delivery, programs, staffing that may have impacts to community services and have been identified by staff, Council or a Community group that requires special outreach. **(Required: E-mail, Website Posting, Community Meetings, Notice in appropriate newspapers)**

This item meets Criterion 1: Requires Council action on the use of public funds equal to \$1 million or greater. This memorandum is posted on the City website for the June 22, 2010 Council Agenda.

COORDINATION

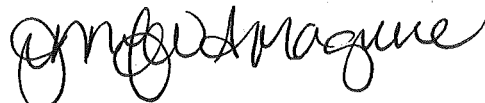
The adjustments recommended in this document have been coordinated with the various City departments.

FISCAL/POLICY ALIGNMENT

The proposed budget actions are consistent with the City's budget policies, which state that the City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets, which provide services and maintain public facilities, streets, and utilities.

COST SUMMARY/IMPLICATIONS

A series of budget actions is recommended in the General Fund, Special Funds, and Capital Funds to reflect anticipated year-end performance. There are sufficient resources in each fund to support the recommended budget actions.



JENNIFER A. MAGUIRE

Budget Director

Attachment A – General Fund Recommended Budget Adjustments Summary

Attachment B – Special/Capital Funds Recommended Budget Adjustments Summary

Attachment C – General Fund Recommended Budget Adjustments

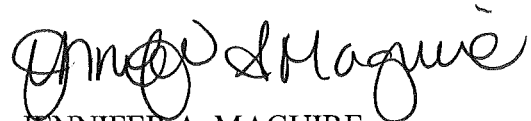
Attachment D – Special/Capital Funds Recommended Budget Adjustments

Attachment E – General Fund Clean-Up Actions

Attachment F – Special/Capital Funds Clean-Up Actions

I hereby certify that there will be available for appropriation in the amounts as listed in the fiscal year 2009-2010 monies in excess of those heretofore appropriated therefrom:

General Fund (001)	14,538,323
Benefit Fund (160)	73,000
Building and Structure Construction Tax Fund (429)	1,137,000
Business Improvement District Fund (351)	290,000
Construction Excise Tax Fund (465)	1,742,000
Convention and Cultural Affairs Fund (536)	120,000
Dental Insurance Fund (155)	15,000
Redevelopment Agency Capital Projects (City-side) Fund (450)	117,597
Sewer Service and Use Charge Capital Improvement Fund (545)	6,000,000



JENNIFER A. MAGUIRE

Budget Director

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Airport West Debt Service Payment/Other Revenue</i>	CITY-WIDE EXPENSES		(\$800,000)	(\$825,000)
<p>This action reduces funding for debt service payments related to the portion of the Airport West property leased from the City by the Airport by \$800,000 based on lower actual debt service costs experienced in 2009-2010. The estimate for lease revenue from the Airport, recognized in the Other Revenue category, is correspondingly reduced by \$800,000. Because part of this property was leased to the Earthquakes soccer team for use as a practice field midway through the fiscal year, an additional reduction of \$25,000 to the lease revenue estimate from the Airport is recommended based on the current debt service and space allocation estimate. This additional reduction will be offset by higher revenue collections in other revenue categories.</p>				
<i>Attorney's Office Personal Services</i>	CITY ATTORNEY		\$60,000	
<p>An increase of \$60,000 to the Attorney's Office Personal Services appropriation is recommended to fund higher than anticipated expenditures, primarily due to unanticipated personal services expenses related to legal services that were originally intended to be performed by a vendor, but due to vendor delays, were performed in-house. This increase will be offset by General Fund savings in the Police Department's Personal Services appropriation.</p>				
<i>Banking Services</i>	CITY-WIDE EXPENSES		\$25,000	
<p>This action increases the City-Wide Banking Services appropriation due to higher than anticipated banking services costs for Parks, Recreation and Neighborhood Services (PRNS) Department's online class registration and facility reservations. This increase would be offset by a decrease in the PRNS Non-Personal/Equipment appropriation.</p>				
<i>Banking Services – PRNS Non-Personal/Equipment Reallocation</i>	PARKS, REC AND NEIGH SVCS		(\$25,000)	
<p>This action reallocates Parks, Recreation and Neighborhood Services (PRNS) Department's Non-Personal/Equipment funding to the City-Wide Banking Services appropriation as discussed above. This action is offset by an increase in the City-Wide Banking Services appropriation.</p>				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
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REQUIRED TECHNICAL/REBALANCING ACTIONS

<i>Broadband Modems Maintenance and Operating Costs</i>	FIRE		\$44,000	
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An increase to the Fire Department's Non-Personal/Equipment appropriation is recommended for the maintenance and operating costs associated with broadband modems. The broadband modems would serve as a communication link between the Fire Department's apparatus and the 911 communication center. This equipment would improve the Fire Department's ability to dispatch the closest apparatus to 911 emergencies and is necessary as part of the implementation of the Dynamic Deployment strategy. There are sufficient savings in the Fire Department Personal Services appropriation for this action. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget this funding to 2010-2011 to cover the operating and maintenance costs associated with this equipment.

<i>Building Facilities Maintenance Backlog</i>	CAPITAL PROJECTS		\$550,000	
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This action augments the 9-1-1 Uninterrupted Power Supply (UPS) System project by \$350,000 to ensure power is not interrupted at the Police Communications Building in the event of a power disruption. Funding in the amount of \$200,000 is also recommended to fund the replacement of Police Communications Building generator controls to ensure power transition reliability between the UPS System and backup generators and prevent the loss of emergency power to Police and Fire Dispatch. Police Department Personal Services savings of \$550,000 is available to offset this additional cost. In addition, funding originally allocated to the Police Administrative Building (PAB) Chiller is recommended to be defunded and reallocated to fund higher priority and more urgent Police deferred maintenance projects which include the replacement of the mechanical system at the Police Special Operations Unit facility to maintain occupied space temperatures in the building and the replacement of the air handling units in the Police Communications Building to ensure computer room temperatures are kept at adequate levels. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget this funding to complete these projects in 2010-2011.

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Cardiac Monitors/Defibrillators Replacements</i>	CITY-WIDE EXPENSES		\$440,000	
<p>This action establishes a City-Wide Expenses appropriation for Cardiac Monitors/Defibrillators Replacements. On May 25, 2010, the City Council gave approval for the submittal of a grant application for \$1,760,000 in federal funding from the 2010 Assistance to Firefighters Grant for cardiac monitors/defibrillator replacements (80% of the total purchase price). As described in that memorandum, grant matching funds of \$440,000 (20% of the total purchase price) are required and the savings in the Fire Department's Personal Services appropriation was identified to provide that match. A corresponding reduction to the Fire Department's Personal Services appropriation is recommended elsewhere in this document to offset this cost. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget this funding as the funding awards will be announced in 2010-2011.</p>				
<i>Code Enforcement Program</i>	PLAN, BLDG AND CODE ENF		\$200,000	
<p>An increase of \$300,000 to the Planning, Building and Code Enforcement Department's Personal Services appropriation is recommended to fund higher than anticipated expenditures in the Code Enforcement Program, primarily due to the impacts of employee placements resulting from 2009-2010 budget process and lower than anticipated vacancies in the General Fund. An increase of \$200,000 is recommended here and is offset by savings in the Police Department Personal Services appropriation, described later in this section. An additional increase of \$100,000 is recommended in the Clean-Ups section of this document, offset by a reallocation of Code Enforcement Non-Personal/Equipment savings.</p>				
<i>Crossing Guard Site Evaluations</i>	POLICE		\$60,000	
<p>An increase to the Police Department's Non-Personal/Equipment appropriation is recommended to fund a consultant study of crossing guard locations throughout the City. This study will provide current data for each location and will be used to determine which locations would be impacted by the proposed reduction to the crossing guard program in the 2010-2011 Proposed Budget. A reallocation of funding from the Police Department's Personal Services appropriation is recommended to fund this increase.</p>				
<i>Fire Department Personal Services Reallocation</i>	FIRE		(\$818,000)	
<p>A reallocation of Fire Department Personal Services funding is recommended to support the following: Cardiac Monitors/Defibrillators Replacements (\$440,000), Vehicle Maintenance and Operating Costs (\$299,000), Broadband Modems Maintenance and Operating Costs (\$44,000), and the Fire Leadership Academy (\$35,000) as described elsewhere in this document. There are sufficient savings available in the Personal Services appropriation for this action due to savings in Overtime and the elimination of the 2nd Fire Fighter Recruit Academy this year.</p>				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Fire Leadership Academy</i>	FIRE		\$35,000	
An increase to the Fire Department's Non-Personal/Equipment appropriation is recommended for the continuation of the Fire Leadership Academy. In anticipation of retirements, the Fire Department has been working with the City Manager's Office and Human Resources Department to prepare sworn personnel to assume leadership roles. There are sufficient savings available in the Personal Services appropriation for this action. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget this funding to complete this training in 2010-2011.				
<i>Mexican Heritage Plaza Transition Manager</i>	GENERAL SERVICES		\$130,000	
This action reallocates funding from the General Services Department's Non-Personal/Equipment appropriation to the Department's Personal Services appropriation to fund a temporary Senior Analyst position at the Mexican Heritage Plaza. As approved on May 25, 2010, this position would help support the conceptual model, work plan, and agreement with Alum Rock Elementary School District. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget this funding.				
<i>Mexican Heritage Plaza Transition Manager/ General Services Non-Personal/Equipment Reallocation</i>	GENERAL SERVICES		(\$130,000)	
This action reallocates funding from the General Services Department's Non-Personal/Equipment appropriation to the Department's Personal Services appropriation for the purpose described above. Savings in this appropriation were realized due to less reliance on contractual services as a result of more work being done in-house.				
<i>Police Non-Pers./Equip. - Vehicle Maintenance and Operations Costs</i>	POLICE		\$400,000	
This action increases the Police Department's Non-Personal/Equipment appropriation with a reallocation of funding from the Police Department's Personal Services appropriation to ensure sufficient funding is available to support the rebudget of these funds to 2010-2011, as recommended in Manager's Budget Addendum#47. Savings from the Police Non-Personal/Equipment appropriation were rebudgeted and reallocated to increase the General Fund transfer to the Vehicle Maintenance and Operations Fund to correct an error in the 2010-2011 Proposed Budget.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Police Personal Services Reallocation</i>	POLICE		(\$3,510,000)	
<p>This action reallocates savings in the Police Department Personal Services appropriation to the following: the Sick Leave Payments Upon Retirement City-Wide Expenses appropriation (\$2,240,000); the Building Facilities Maintenance Backlog Capital appropriation to fund the 9-1-1 Uninterrupted Power Supply System and the replacement of the Police Communications Building generator controls (\$550,000); Police Department non-personal/equipment funding to correct an error in the 2010-2011 Proposed Budget for vehicle maintenance and operations costs (\$400,000); Planning, Building and Code Enforcement Department personal services funding for higher than anticipated Code Enforcement program expenditures (\$200,000); Police Department's non-personal/equipment funding for a consultant study of crossing guard locations throughout the City (\$60,000); and City Attorney's Office's personal services funding for higher than anticipated expenditures (\$60,000). There are sufficient savings in the Police Department's Personal Services appropriation due to the cancellation of the January 2010 Academy and a large number of vacancies within the department.</p>				
<i>Revenue Adjustment - Departmental Charges</i>	REVENUE ADJUSTMENTS			(\$550,000)
<p>A decrease of \$550,000 to the Departmental Charges revenue estimate is recommended to reflect the following: lower Police Department Vehicle Impound Release Fee and Photostats revenue (\$200,000); lower Public Works Fee revenue (\$400,000); lower Transportation Fee revenue (\$150,000); and lower Library Fines and Fees revenue (\$300,000); partially offset by higher Parks, Recreation, and Neighborhood Services revenue related to Happy Hollow Park and Zoo operations (\$500,000).</p>				
<i>Revenue Adjustment - Fines, Forfeitures, and Penalties</i>	REVENUE ADJUSTMENTS			(\$600,000)
<p>A decrease of \$600,000 to the Fines, Forfeitures, and Penalties revenue estimate is recommended to reflect lower County Municipal Court Fine (\$400,000) and False Alarm Fine (\$200,000) revenue based on actual collections.</p>				
<i>Revenue Adjustment - Franchise Fees</i>	REVENUE ADJUSTMENTS			\$657,000
<p>An increase of \$657,000 to the Franchise Fees revenue estimate is recommended to reflect higher Electric (\$605,000) and Gas (\$52,000) Franchise Fee revenue based on actual collections.</p>				
<i>Revenue Adjustment - Licenses and Permits</i>	REVENUE ADJUSTMENTS			(\$500,000)
<p>A decrease of \$500,000 to the Licenses and Permits revenue estimate is recommended to reflect lower Cardroom Tax (\$200,000) and Disposal Facility Tax (\$300,000) revenue based on actual collections.</p>				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
Revenue Adjustment - Other Revenue/Ending Fund Balance Reserve	REVENUE ADJUSTMENTS		\$10,000,000	\$10,000,000
An increase of \$10,000,000 to the Other Revenue revenue estimate is recommended to recognize litigation settlement revenue the City received in 2009-2010 related to Gas and Electric Franchise Fee collections (\$6,000,000) and the City's Kirby Canyon Landfill (\$4,000,000). When the 2010-2011 Proposed Budget was developed, it was anticipated that the revenue from these litigation settlements would be received in 2010-2011, and these funds were assumed as available for use in the 2010-2011 Proposed Budget. Accordingly, this action establishes a 2009-2010 Ending Fund Balance Reserve by \$10,000,000.				
Revenue Adjustment - Property Tax	REVENUE ADJUSTMENTS			\$2,330,000
An increase of \$2,230,000 to the Property Tax revenue estimate is recommended to reflect higher projected revenue from Secured (\$600,000) and Unsecured (\$2,250,000) Property Taxes, offset in part by lower projected revenue from SB813 Supplemental Property Tax (\$520,000). These projections are based on the most recent information from the County of Santa Clara Controller-Treasurer's Office.				
Revenue Adjustment - Revenue from Local Agencies	REVENUE ADJUSTMENTS			(\$675,000)
A reduction of \$675,000 to the Revenue from Local Agencies revenue estimate is recommended to reflect a lower projection of Central Fire District payments due to annexations and reduced property values in the City's portion of the District's service area (\$615,000) and the elimination of the revenue estimate for Parks, Recreation, and Neighborhood Services Department consulting fees from other jurisdictions (\$60,000).				
Revenue Adjustment - Revenue from the State of California	REVENUE ADJUSTMENTS			\$239,000
An increase of \$239,000 to the Revenue from the State of California revenue estimate is recommended to reflect the following: reimbursement for Office of Emergency Services Strike Team deployments (\$228,000) and reimbursement to the Fire Department from the State Homeland Security Grant (\$190,000), partially offset by a reduced estimate for Airplane In-Lieu payments (\$179,000) based on actual collections.				
Revenue Adjustment - Sales Tax/Ending Fund Balance Reserve	REVENUE ADJUSTMENTS		\$2,300,000	\$2,300,000
An increase of \$2,300,000 to the Sales Tax revenue estimate is recommended to reflect higher than anticipated actual collections for the third quarter of 2009-2010. This increase allows for 4.5% year-over-year growth in the fourth quarter of 2009-2010. This action increases the 2009-2010 Ending Fund Balance Reserve. These additional funds were made available for allocation as part of the 2010-2011 budget process.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Revenue Adjustment - Telephone Line Tax</i>	REVENUE ADJUSTMENTS			(\$1,000,000)
A decrease of \$1,000,000 to the Telephone Line Tax revenue estimate is recommended based on actual collections.				
<i>Revenue Adjustment - Transfers and Reimbursements</i>	REVENUE ADJUSTMENTS			\$824,000
An increase of \$824,000 to the Transfers and Reimbursements revenue estimate is recommended to reflect a transfer from the Low and Moderate Income Housing Fund for the purchase of City Property (\$2,200,000), partially offset by the following: a reduction to the transfer from the Integrated Waste Management Fund to reimburse the Police Department for creek encampment clean-up activities (\$128,000), a reduction to the transfer of interest earnings from special funds (\$998,000), and a reduction to the revenue estimate for local agency Gas Tax revenues (\$250,000).				
<i>Revenue Adjustment - Use of Money and Property</i>	REVENUE ADJUSTMENTS			(\$300,000)
A decrease of \$300,000 to the Use of Money and Property revenue estimate is recommended to reflect lower actual interest earnings in the General Fund.				
<i>Revenue Adjustment - Utility Tax</i>	REVENUE ADJUSTMENTS			(\$400,000)
A decrease of \$400,000 to the Utility Tax revenue estimate is recommended to reflect lower Electric (\$200,000) and Gas (\$200,000) Utility Tax revenue based on actual collections.				
<i>Salaries and Benefits Reserve</i>	EARMARKED RESERVES		(\$1,860,000)	
This action would reduce the Salaries and Benefits Reserve to offset higher than anticipated expenditures for sick leave payments upon retirement as described below.				
<i>Sick Leave Payments Upon Retirement</i>	CITY-WIDE EXPENSES		\$4,100,000	
An increase of \$4,100,000 (from \$10.7 million to \$14.8 million) to the Sick Leave Payments Upon Retirement City-Wide Expenses appropriation is recommended to reflect current year anticipated retirements and payments. Through May, \$9.8 million has been expended and an additional \$5.0 million is anticipated by the end of the fiscal year. Currently, 32 members of the Police and Fire retirement system (average payout of \$118,000) and an additional 25 members of the Federated retirement system (average payout of \$23,000) have filed for retirement as of June 10th. Because additional employees may file for retirement before the end of the month, additional funding above the estimated payments expected for those employees that have already filed is recommended to augment this appropriation to ensure it is not overexpended by year-end. This action is recommended to be offset by a reduction to the Salary and Benefit Reserve (\$1,860,000) and Police Personal Services appropriation savings (\$2,240,000) elsewhere in this document.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
REQUIRED TECHNICAL/REBALANCING ACTIONS				
<i>Vehicle Maintenance and Operations Costs</i>	FIRE		\$299,000	
<p>This action increases funding in the Fire Department's Non-Personal/Equipment appropriation for higher than budgeted vehicle maintenance and operations costs. This augmentation is necessary for unanticipated costs such as the retrofit of the Hazardous Materials Apparatus front suspension, and pump testing of water tenders and engines due to new industry standards. This increase is recommended to be offset by savings in the Fire Department's Personal Services appropriation.</p>				
TOTAL REQUIRED TECHNICAL/REBALANCING ACTIONS			\$11,500,000	\$11,500,000
GRANTS/REIMBURSEMENTS/FEEES				
<i>4th Street Banquet Facility/Other Revenue</i>	CITY-WIDE EXPENSES		\$368,000	\$368,000
<p>This action recognizes revenue and appropriates funding for maintenance expenses at the 4th Street Banquet Facility. In March 2005, the City entered into agreement with Fairmont Hotels & Resorts, Inc. as the exclusive contractor to provide catering management services at the Facility. In the existing agreement, the Fairmont pays the City of San José a percentage of adjusted gross revenue or a minimum payment of \$200,000, whichever is greater. This funding, according to the agreement, is to be used for facility maintenance expenses at the Banquet Facility. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA # 47) includes a corresponding recommendation to rebudget funding of \$328,074 for this purpose.</p>				
<i>Arena Authority/Use of Money/Property</i>	CITY-WIDE EXPENSES		\$17,906	\$17,906
<p>An increase to the City-Wide Expenses appropriation for the Arena Authority is recommended to support arena oversight and management activities. This action is offset by an increase to the estimate for Revenue from the Use of Money/Property. These funds were generated from the sale of HP Pavilion at San Jose club seat tickets for the Stanley Cup hockey games. The sale of these tickets to support Arena Authority activities was approved by the City Council as part of the 2009-2010 Adopted Operating Budget.</p>				
<i>Bay 101 Audit/Other Revenue</i>	CITY-WIDE EXPENSES		(\$35,000)	(\$35,000)
<p>This technical correction eliminates the Bay 101 Audit appropriation and reimbursement revenue, because the contract for external audits of the Bay 101 Cardroom was terminated. Bay 101 applied for an amendment to their Cardroom Permit to eliminate the 1994 Conditional Agreement for Stock Transfer (CAST) Terms and Conditions, and the Chief of Police approved the amendment request in a hearing held on December 23, 2008. This amendment makes Bay 101 subject to normal licensing procedures already in place, eliminating the need for future external audits.</p>				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEEs				
<i>Building Development Fee Program/Licenses and Permits</i>	PLAN, BLDG AND CODE ENF		\$1,000,000	\$1,000,000
<p>This action increases the Licenses and Permits revenue estimate by \$1,000,000 to reflect higher than projected Building Permits revenues experienced in recent months. These funds are recommended to be allocated to the Planning, Building and Code Enforcement Department's Personal Services appropriation (\$175,000) and to the Building Development Fee Program Reserve (\$825,000). The personal services increase is necessary to support four temporary positions that were added during 2009-2010. In 2009, staffing levels in the Building Division were reduced to reflect the steep decline in construction activity. As activity increased, customers experienced long lines at the Permit Center and long wait times for inspection services. To alleviate the situation and improve customer service delivery, PBCE was approved to add temporary staff. In anticipation of higher Building Permits revenue and a corresponding allocation to the Reserve, the Recommended Amendments to the 2010-2011 Proposed Operating and Capital Budgets memorandum (MBA #47) includes a rebudget of the Building Development Fee Program Reserve of \$1.95 million.</p>				
<i>Council District 2 Special Event/ Other Revenue</i>	MAYOR & COUNCIL		\$1,000	\$1,000
<p>An increase to the Council District 2 appropriation is recommended to reimburse the District for the Start Walking Day that was held on April 7, 2010. Sponsorship revenue of \$1,000 was raised for the health fair and walk held at the City Hall Rotunda. A corresponding increase to Other Revenue is also recommended.</p>				
<i>Council District 3 Travel/ Other Revenue</i>	MAYOR & COUNCIL		\$897	\$897
<p>An increase to the Council District 3 appropriation is recommended to reimburse the District for travel conducted by the Councilmember on behalf of and paid for by the Valley Transportation Authority (VTA). A corresponding increase to Other Revenue is also recommended.</p>				
<i>Council District 4 Reimbursement/Other Revenue</i>	MAYOR & COUNCIL		\$517	\$517
<p>An increase to the Council District 4 appropriation is recommended to recognize reimbursement from the Councilmember for items purchased by the Council Office that were not eligible to be purchased with City funds. A corresponding increase to Other Revenue is also recommended.</p>				
<i>Council District 5 Special Event/ Other Revenue</i>	MAYOR & COUNCIL		\$1,500	\$1,500
<p>An increase to the Council District 5 appropriation is recommended to reimburse the District for an opening reception for the Smithsonian Institution's exhibition of Bittersweet Harvest: The Bracero Program 1942-1964 held at the Mexican Heritage Plaza. Sponsorship revenue totaling \$1,500 was raised for this reception. A corresponding increase to Other Revenue is also recommended.</p>				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Council District 8 Reimbursement/ Other Revenue</i>	MAYOR & COUNCIL		\$450	\$450
An increase to the Council District 8 appropriation is recommended to recognize reimbursement from the Councilmember for items purchased by the Council Office that were not eligible to be purchased with City funds. A corresponding increase to Other Revenue is also recommended.				
<i>Council District 9 Special Event/ Other Revenue</i>	MAYOR & COUNCIL		\$1,450	\$1,450
An increase to the Council District 9 appropriation is recommended to reimburse the District for donations for a photo contest sponsored by the Historic Landmarks Commission to capture and highlight historically significant properties that contribute to the character of San José (\$800). In addition, donations for the annual Celebrate Cambrian festival are recommended to be appropriated (\$650). A corresponding increase to Other Revenue is also recommended.				
<i>Energy Efficiency Program/ Other Revenue</i>	CITY-WIDE EXPENSES		\$10,569	\$10,569
This action recognizes \$10,569 of revenue from PG&E and Ecology Action rebates, and appropriates this funding to the Energy Efficiency Program. These rebates were received for the installation of energy efficiency products, such as energy efficient lighting, thermostats and controls. The funding is being returned to the Energy Efficiency Program, in accordance with City Council policy to reinvest the first two years of savings from energy efficiency projects in more energy saving projects.				
<i>Fire Fee Program/Licenses and Permits</i>	EARMARKED RESERVES		(\$300,000)	(\$300,000)
Throughout this year, development activities have been tracking well below anticipated levels and recommendations were approved in November and at mid-year to rebalance the Fire Fee Program. However, despite these previous rebalancing actions, it is still estimated that development-related collections in this category will fall short of revised budgeted levels by approximately \$300,000. The use of the Fire Fee Program Reserve (currently budgeted at \$2.2 million) would be used to offset this action.				
<i>General Plan Update Reserve/Departmental Charges</i>	EARMARKED RESERVES		(\$75,000)	(\$75,000)
A decrease of \$75,000 to the revenue estimate for Departmental Charges - General Plan Update is recommended to account for lower than anticipated development activity. These development fees are used to offset a portion of the City's Comprehensive General Plan Update. A corresponding reduction to the General Plan Update Reserve is also recommended.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEEES				
<i>Historic Preservation/Other Revenue</i>	CITY-WIDE EXPENSES		\$301,022	\$301,022
Increases the Historic Preservation City-Wide Expenses appropriation to recognize and appropriate \$301,022 that was received from Lowe's in February 2010. These funds were provided as a condition of a permit authorizing a home improvement center. Per conditions of this permit, the payment will be used towards proactive historic preservation efforts. This will include survey work to identify the location of facilities designated as historic sites in San Jose. These funds are recommended to be rebudgeted to 2010-2011 as part of Manager's Budget Addendum #47.				
<i>Kaiser Foundation Grant/Other Revenue</i>	CITY-WIDE EXPENSES		\$8,000	\$8,000
This action recognizes and appropriates funding from Kaiser Permanente for the Kaiser Foundation Grant (Fitness for Life Program). This program provides physical fitness opportunities for youth with physical disabilities.				
<i>Library Grants/Revenue from Federal Government</i>	LIBRARY		\$95,000	\$95,000
This action increases the estimate for Revenue from Federal Government and recognizes revenue from the Department of Labor for the Work Wise: Improving Job Performance and Proficiency grant. This grant funding will improve job performance and proficiency of 50 low skilled workers through training programs and will increase English language proficiency, literacy, and computer skill development. An associated increase to the Library Grants appropriation is also recommended. The majority of these grant funds are recommended to be rebudgeted to 2010-2011 as part of Manager's Budget Addendum #47.				
<i>Library Grants/Revenue from State of California</i>	LIBRARY		\$9,900	\$9,900
This action increases the estimate for Revenue from State of California in the amount of \$9,900 from the California State Library for the Teens and Library Collections grant (\$4,950) and the Outreach to Adult Education Students grant (\$4,950). The Teens and Library Collections grant will be used to foster communication between teens in the community and the San José Public Library regarding library materials collections for teens. The Outreach to Adult Education Students grant will be used to connect adult students to the library and its services and resources to expand their community support network. An associated increase to the Library Grants appropriation is also recommended.				
<i>Orange Security Alert/Transfers and Reimbursements</i>	POLICE		\$20,000	\$20,000
An increase to the Police Department's Personal Services appropriation is recommended to fund overtime staffing at the Airport while airport security is elevated to the Orange Alert level. This increase will be reimbursed by a transfer from the Airport Maintenance and Operations Fund. A corresponding increase to the Transfers and Reimbursements revenue is also recommended.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEEs				
<i>PRNS Fee Activities/Departmental Charges</i>	PARKS, REC AND NEIGH SVCS		\$488,000	\$488,000
This action increases the PRNS Fee Activity appropriation, with a corresponding increase to the PRNS Departmental Charges revenue estimate. The Fee Activity appropriation is tracking to exceed the budget due primarily to higher food and beverage costs associated with the Happy Hollow Park and Zoo facility. Activity levels at the newly reopened facility have exceeded expectations, resulting in higher food and beverage costs. These costs are completely offset by higher revenues generated at this facility.				
<i>Planning Fee Program/Departmental Charges</i>	PLAN, BLDG AND CODE ENF		(\$200,000)	(\$200,000)
A decrease to the Planning, Building and Code Enforcement Department's Personal Services appropriation is recommended due to lower than anticipated activity in the Planning Development Fee Program. Savings have resulted from a high level of vacancies. A corresponding reduction to the Planning Departmental Charges estimate is also recommended, bringing the budgeted revenue estimate to \$2.9 million. This downward adjustment to the budgeted revenue estimate is in addition to several actions already taken by the City Council during 2009-2010 including downward adjustments of \$67,000 in the 2008-2009 Annual Report, \$722,000 in the November development fee program rebalancing, and \$91,000 in the Mid-Year Review. This additional downward adjustment is necessary due to continued lower than anticipated Planning development activity levels.				
<i>Planning Notice of Development Fees/Departmental Charges</i>	PLAN, BLDG AND CODE ENF		(\$150,000)	(\$150,000)
A decrease of \$150,000 to the revenue estimate for the Departmental Charges - Planning is recommended to account for lower than anticipated Notice of Development fees. These fees are a pass-through for payments to the County and State for various fees that apply to private development. A corresponding reduction to the Planning, Building and Code Enforcement Department's Non-Personal/Equipment appropriation is also recommended.				
<i>Redevelopment Agency Personal Services/Revenue from Local Agencies</i>	REDEVELOPMENT AGENCY		\$40,000	\$40,000
This action increases the San Jose Redevelopment Agency Personal Services appropriation in order to prevent an appropriation overrun related to higher than budgeted costs as a result of vacation sell back costs and retirement payouts. The Redevelopment Agency fully reimburses these costs therefore a corresponding increase to the Revenue from Local Agencies estimate is recommended to offset this action.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>San Jose Cycling Events/Other Revenue</i>	CITY-WIDE EXPENSES		(\$52,000)	(\$52,000)
Decreases the San Jose Cycling Events appropriation and corresponding estimate for Other Revenue due to lower than projected revenues generated by sponsorships and registration fees for the 2010 San José Cycling Classic and ancillary events and associated costs.				
<i>Science Program for Alum Rock Park Youth Center/Other Revenue</i>	CITY-WIDE EXPENSES		\$3,750	\$3,750
This action recognizes and appropriates funding from the Mountain Winery Kid's Foundation for the Joseph George Sports/Science Enrichment Program.				
<i>Sick Leave Payments Upon Retirement - SJRA/ Revenue from Local Agencies</i>	CITY-WIDE EXPENSES		\$47,000	\$47,000
Increases the Sick Leave Payments Upon Retirement City-Wide appropriation by \$47,000 to reflect anticipated payments for retiring San Jose Redevelopment Agency civil service staff. A corresponding increase in the estimate for Revenue from Local Agencies is recommended to recognize the reimbursement of these costs from the Redevelopment Agency.				
<i>Summer Youth Nutrition Program/Rev from Federal Government</i>	CITY-WIDE EXPENSES		\$1,040,000	\$1,040,000
This action will provide for a summer youth nutrition program for low-income children who traditionally receive free and reduced meals during the school year. This program will also provide for recreational services as a means to encourage attendance at the community center sites. The cost of this program is offset by funding from the Federal Department of Social Services. Because the delivery of this program will cross fiscal years, a portion of the funding (\$865,000) is recommended to be rebudgeted to 2010-2011 as part of Manager's Budget Addendum #47.				
<i>Transfer to the Neighborhood Security Bond Fund/ Transfers and Reimbursements</i>	TRANSFERS		\$30,000	\$30,000
This action increases the estimate for Transfers and Reimbursements and establishes a Transfer to the Neighborhood Security Bond Fund (Bond Fund) in the amount of \$30,000 in order to: 1) recognize Bond Fund proceeds to reimburse the General Fund for costs associated with the South San José Police Substation project; and 2) allocate General Fund funding to reimburse the Bond Fund for expenditures which have been determined ineligible to be reimbursed from bond proceeds.				

General Fund Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department</u>	<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
GRANTS/REIMBURSEMENTS/FEES				
<i>Wellness Program Reserve/Other Revenue</i>	EARMARKED RESERVES		\$413,250	\$413,250
Establishes the Wellness Program Earmarked Reserve to allocate revenues received from the City's two healthcare providers for future Wellness Program activities. Revenues include \$400,000 from the healthcare providers for wellness programming and \$13,250 from sponsorships for wellness programs and performance guarantee penalty payments from benefits contracts. The Wellness Program Reserve is recommended to be rebudgeted to 2010-2011 as part of Manager's Budget Addendum #47.				
TOTAL GRANTS/REIMBURSEMENTS/FEES			\$3,086,211	\$3,086,211

General Fund Recommended Budget Adjustments Totals

<u>Positions</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
	\$14,586,211	\$14,586,211

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
AIRPORT CAPITAL IMPVT FUND (520)				
<i>Advance Planning</i>	Airport Capital Program		(\$51,000)	
This action reallocates funding from the Advance Planning appropriation to the Terminal Area Improvement, Phase I (TAIP) appropriation for projects funded from the Voluntary Airport Low Emissions (VALE) Federal Aviation Administration grant. The grant provides for the installation of pre-conditioned air and electrical power upgrades at 13 passenger boarding bridges in Terminal A and the conversion of Airport vehicles to alternate fuel vehicles. This allocation is recommended to be shifted to the TAIP appropriation to consolidate grant costs.				
<i>Terminal Area Improvement, Phase I</i>	Airport Capital Program		\$51,000	
This action reallocates funding to the Terminal Area Improvement, Phase I (TAIP) appropriation from the Advance Planning appropriation for projects funded from the Voluntary Airport Low Emissions (VALE) Federal Aviation Administration grant. The Airport was awarded this VALE grant for the installation of pre-conditioned air and electrical power upgrades and the conversion of Airport vehicles to alternate fuel vehicles. This allocation is recommended to be shifted to the TAIP appropriation to consolidate grant costs.				
TOTAL AIRPORT CAPITAL IMPVT FUND (520)			\$0	\$0
AIRPORT MAINT & OPER FUND (523)				
<i>Orange Security Alert/Salary, Benefits and Employee Impact Reserve</i>	Airport		(\$20,000)	
Decreases the Salary, Benefits and Employee Impact Reserve in the Airport Maintenance and Operation Fund to offset the increase to the Transfer to the General Fund for Police Services as described below. This increase reimburses projected police overtime expenses in 2009-2010 for Orange Alert level security at checkpoints.				
<i>Orange Security Alert/Transfer to the General Fund</i>	Airport		\$20,000	
Increases the Transfer from the Airport Maintenance and Operation Fund to reimburse the General Fund for Police Services at the Airport to cover projected overtime usage for Orange Alert level security at checkpoints. This increase reimburses police overtime expenses in 2009-2010.				
TOTAL AIRPORT MAINT & OPER FUND (523)			\$0	\$0
BENEFIT FUND (160)				
<i>Employee Assistance Program/Transfers</i>	Human Resources		\$38,000	\$38,000
Increases the Employee Assistance Program appropriation and corresponding estimate for transfers from various City funds to reflect higher than anticipated enrollment in the program. When the 2009-2010 budget for this program was developed, higher levels of staffing reductions were assumed than was actually realized.				
<i>Ending Fund Balance Adjustment</i>	Human Resources		(\$5,000)	
Decreases the Ending Fund Balance to offset actions recommended in this document.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
BENEFIT FUND (160)				
MEF Legal	Human Resources		\$5,000	
Increases the MEF Legal appropriation to provide funding for a retroactive corrective adjustment to pay the provider for participants receiving this benefit, but erroneously omitted from enrollment since 2008. This action would be offset by a decrease to the Ending Fund Balance.				
PTC 457/Transfers	Human Resources		\$35,000	\$35,000
Increases the Part-time, Temporary, and Contractual (PTC) 457 (Deferred Compensation Retirement Plan) appropriation and estimate for Transfers from various city funds to reflect higher than anticipated expenditures as a result of higher temporary staffing levels than were assumed in the 2009-2010 budget. This action is offset by a recommended increase to the estimate for Transfers for Part-time, Temporary, and Contractual 457.				
TOTAL BENEFIT FUND (160)			\$73,000	\$73,000
BLDG & STRUCT CONST TAX FD (429)				
ITS: Enhancements/Earned Revenue	Traffic Capital Program		\$300,000	\$300,000
Increases the ITS: Enhancements project and recognizes revenue from the City of Santa Clara and the City of Campbell for infrastructure improvements within the Silicon Valley Smart Corridor Project. The Silicon Valley Smart Corridor Project will expand the existing link to traffic management centers of nine local, county, and State jurisdictions; enhance real time data and video sharing capabilities among these agencies; and extend video coverage roadways.				
Traffic Signal Communications and Synchronization/Earned Revenue	Traffic Capital Program		(\$5,163,000)	(\$5,163,000)
Decreases the Traffic Signal Communications and Synchronization project and the corresponding revenue estimate as a result of continued uncertainty of funding for this project in the State's budget. This uncertainty has resulted in delayed expenditures for this project. Therefore, the rebudget of these funds were assumed in the 2010-2011 Proposed Capital Budget due to the State's clarification that the project may proceed.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
BLDG & STRUCT CONST TAX FD (429)				
<i>Transfers/Transfer to Sewer Srvce & Use Chrg Capital Imprvmnt Fnd</i>	Traffic Capital Program		\$6,000,000	\$6,000,000
<p>This action establishes an estimate for Transfers from the Sewer Service and Use Charge Capital Improvement Fund and establishes a transfer back to the Sewer Service and Use Charge Capital Improvement Fund in the amount of \$6 million in order to recognize San Jose Redevelopment Agency (SJRA) bond proceeds (short term loan approved by the City Council on October 21, 2008) for costs associated with the Route 101/Tully Interchange Upgrade project. SJRA bond proceeds were initially loaned to the City in exchange for unrestricted funds in order for the SJRA to make a State-mandated Educational Revenue Augmentation Fund payment and pass-through obligation to the County. The Edenvale Sanitary Sewer Supplement project was identified at that time as an eligible project for SJRA bond proceeds, however, that project is no longer moving forward and this transfer is recommended to cover eligible project costs for the Route 101/Tully Interchange Upgrade project anticipated in the Building and Structure Construction Tax Fund.</p>				
TOTAL BLDG & STRUCT CONST TAX FD (429)			\$1,137,000	\$1,137,000
BRANCH LIB BOND PROJECT FD (472)				
<i>Berryessa Parking Lot</i>	Library Capital Program		\$93,000	
<p>A \$93,000 increase to the Berryessa Parking Lot project (\$645,000) is recommended due to the construction bids received for the project being slightly (3%) higher than the construction project budget, higher than anticipated design costs, and higher than anticipated costs for removal of hazardous waste at the construction site.</p>				
<i>Bond Proceeds</i>	Library Capital Program			(\$5,905,000)
<p>This action decreases the Earned Revenue estimate in the Branch Libraries Bond Projects Fund due to the bond sale for the Library Bond program not occurring in 2009-2010. As reflected in the 2010-2011 Proposed Capital Budget, it is now anticipated that this sale will occur in 2010-2011.</p>				
<i>Ending Fund Balance Adjustment</i>	Library Capital Program		(\$5,998,000)	
<p>A decrease to the Ending Fund Balance is recommended to reflect the net effect of the changes above.</p>				
TOTAL BRANCH LIB BOND PROJECT FD (472)			(\$5,905,000)	(\$5,905,000)
BUSINESS IMPVT DIST FUND (351)				
<i>Downtown Bus. Imprvmnt Dstrct/Downtown Assessment Revenue</i>	Economic Development		\$37,000	\$37,000
<p>Increase the estimate for Downtown Assessment Revenue due to higher than projected revenues earned. At the end of 2009-2010 revenues are anticipated to exceed estimates, therefore estimated quarterly payments have increased. These actions would align projected year end revenues and expenditures with budgeted amounts. A corresponding increase to the Downtown Business Improvement District appropriation will offset this action.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
BUSINESS IMPVT DIST FUND (351)				
<i>Hotel Business Improvement District/Hotel Assessment Revenue</i>	Economic Development		\$220,000	\$220,000
Increase the estimate for Hotel Assessment Revenue due to higher than projected revenues earned. At the end of 2009-2010 revenues are anticipated to exceed estimates, therefore estimated quarterly payments have increased from approximately \$367,000 to \$422,000. These actions would align projected year end revenues and expenditures with budgeted amounts. A corresponding increase to the Hotel Business Improvement District appropriation will offset this action.				
TOTAL BUSINESS IMPVT DIST FUND (351)			\$257,000	\$257,000
COMM DEV BLOCK GRANT FD (441)				
<i>Recovery Act - CDBG Fund</i>	Housing		(\$1,700,463)	
Decreases the Recovery Act - CDBG Fund appropriation to offset the increase to the Recovery Act - CDBG Reserve as described below.				
<i>Recovery Act - CDBG Reserve</i>	Housing		\$1,700,463	
Establishes the Recovery Act - CDBG Reserve appropriation to correct an error in the budget. When receipt of Recovery Act funding was recognized earlier in the year, a reserve was also intended to be established at that time. This reserve sets aside funding to preserve and create jobs, provide investment needed to increase economic efficiency, minimize or avoid reductions in essential services, and foster energy independence primarily for persons of low and moderate income. The rebudget of these funds was assumed in the 2010-2011 Proposed Operating Budget.				
TOTAL COMM DEV BLOCK GRANT FD (441)			\$0	\$0
CONST/CONV TAX FIRE FUND (392)				
<i>Earned Revenue - Fire Stations 12 and 17 Property Sales</i>	Public Safety Capital Program			(\$530,000)
Decreases Earned Revenue due to the sale of Fire Station 12 being postponed from 2009-2010 to 2010-2011 (\$450,000) and Fire Station 17 being sold in 2009-2010 at a value \$80,000 lower than originally estimated (\$370,000 vs \$450,000). The reduction in Earned Revenue is offset by reductions to the following appropriations: Fire Station 21 - Relocation (White Road) (\$391,000), FF&E and Facility Improvements (\$73,000), and Fire Station 36 - Silver Creek/Yerba Buena (\$66,000) as described elsewhere in this document.				
<i>FF&E and Facility Improvements</i>	Public Safety Capital Program		(\$73,000)	
Decreases the FF&E and Facility Improvements appropriation (\$73,000 of \$521,000) to partially offset the decrease in Earned Revenue due to the sale of Fire Station 12 being postponed from 2009-2010 to 2010-2011 (\$450,000) and Fire Station 17 being sold in 2009-2010 at a value \$80,000 lower than originally estimated (\$370,000 vs \$450,000). The Fire Department would need to reevaluate FF&E and Facility Improvement expenditures for new Fire Station Facilities due to the reduction in this appropriation.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONST/CONV TAX FIRE FUND (392)				
<i>Fire Station 21 - Relocation (White Road)</i>	Public Safety Capital Program		(\$391,000)	
Decreases the Fire Station 21 - Relocation (White Road) appropriation to partially offset the decrease in Earned Revenue due to the sale of Fire Station 12 being postponed from 2009-2010 to 2010-2011 (\$450,000) and Fire Station 17 being sold in 2009-2010 at a value \$80,000 lower than originally estimated (\$370,000 vs \$450,000). No impacts to the Fire Station 21 project will occur as it was anticipated that no expenditures would be made in 2009-2010 and a new appropriation in 2010-2011 is included as part of the 2010-2011 Proposed Capital Budget.				
<i>Fire Station 36 - Silver Creek/Yerba Buena</i>	Public Safety Capital Program		(\$66,000)	
Decreases the Fire Station 36 - Silver Creek/Yerba Buena appropriation to partially offset the decrease in Earned Revenue due to the sale of Fire Station 12 being postponed from 2009-2010 to 2010-2011 (\$450,000) and Fire Station 17 being sold in 2009-2010 at a value \$80,000 lower than originally estimated (\$370,000 vs \$450,000). No impacts to the Fire Station 36 project will occur as the Neighborhood Security Bond Fund is able to fully fund this project.				
<i>Transfer to the Neighborhood Security Bond Fund/Transfers</i>	Public Safety Capital Program		\$175,000	\$175,000
This action increases the estimate for Transfers and establishes a Transfer to the Neighborhood Security Bond Fund (Bond Fund) in the amount of \$175,000 in order to: 1) recognize bond proceeds to reimburse the Fire Construction and Conveyance Tax Fund for costs associated with the Fire Station 2 - Rebuild project; and 2) allocate Fire Construction and Conveyance Tax Fund funding to reimburse the Bond Fund for capital expenditures which have been determined as ineligible to be reimbursed from bond proceeds.				
TOTAL CONST/CONV TAX FIRE FUND (392)			(\$355,000)	(\$355,000)
CONSTRUCTION EXCISE TAX FD (465)				
<i>Capitol Exprsswy: Story Rd & Aborn Rd Imprvmnts/Earned Revenue</i>	Traffic Capital Program		\$75,000	\$1,742,000
Establishes the Capitol Expressway: Story Road and Aborn Road Improvements project (\$75,000) and recognizes developer funds (\$1,742,000) received for the improvements at the intersections of Capitol Expressway/Story Road and Capitol Expressway/Aborn Road. Improvements include the construction of left-turn lanes, roadway widening, traffic signal and median island modifications, and pavement re-striping. The Recommended Amendments to the 2010-2011 Proposed Operating and Capital Budgets Manager's Budget Addendum (MBA #47) includes a corresponding recommendation to appropriate the remaining funding (\$1,667,000) for this project.				
<i>Ending Fund Balance Adjustment</i>	Traffic Capital Program		\$1,667,000	
Increases the Ending Fund Balance to offset the action recommended above.				
TOTAL CONSTRUCTION EXCISE TAX FD (465)			\$1,742,000	\$1,742,000

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
CONV/CULTURAL AFFAIRS FUND (536)				
<i>Convention Facilities Non-Personal/Equipment</i>	Convention Facilities Dept		\$600,000	
<p>This action increases the Convention Facilities Non-Personal/Equipment appropriation for higher than anticipated expenditures at the San José Civic Auditorium, as well as up-front expenses related to the Genghis Khan exhibit at the Tech Museum. During the first portion of the fiscal year, expenditures related to renovations and the launching of a concert series at the Civic Auditorium were higher than originally anticipated. Expenditures related to the Genghis Khan exhibit will be reimbursed via a per-ticket charge included in the price of admission. A portion of this reimbursement (\$120,000) will be realized in 2009-2010, and a corresponding increase to the Earned Revenue estimate is recommended in this document. The remainder of the Non-Personal/Equipment appropriation increase is recommended to be offset by the use of Ending Fund Balance as described below.</p>				
<i>Convention Facilities Personal Services</i>	Convention Facilities Dept		\$25,000	
<p>An increase to the Convention Facilities Personal Services appropriation is recommended due to projected vacation/compensatory-time pay-outs for retiring employees and lower than anticipated vacancies. The increase is recommended to prevent a possible appropriation over-run by year-end and is offset by the use of Ending Fund Balance as described below.</p>				
<i>Earned Revenue</i>	Convention Facilities Dept			\$120,000
<p>This action recognizes a reimbursement to this fund realized from a per-ticket admission charge for the Genghis Khan exhibit at the Tech Museum. A portion of the up-front expenses related to the exhibit (\$120,000) will be reimbursed in 2009-2010 via a per-ticket charge included in the price of admission. The remaining \$130,000 is anticipated to be collected in 2010-2011 and was assumed in the development of the 2010-2011 Proposed Operating Budget.</p>				
<i>Ending Fund Balance Adjustment</i>	Convention Facilities Dept		(\$510,000)	
<p>This action decreases the Ending Fund Balance in the Convention and Cultural Affairs Fund to offset actions recommended in this report.</p>				
<i>Insurance Expenses</i>	Convention Facilities Dept		\$5,000	
<p>This adjustment accounts for unanticipated insurance-related consulting services in this appropriation and is required to prevent the appropriation from ending the year with a negative balance. This increase is offset by the use of Ending Fund Balance as described above.</p>				
TOTAL CONV/CULTURAL AFFAIRS FUND (536)			\$120,000	\$120,000
DENTAL INSURANCE FUND (155)				
<i>Dental Insurance - Personal Services/Earned Revenue</i>	Human Resources		\$15,000	\$15,000
<p>Increases the Personal Services appropriation due to higher than anticipated expenditures for vacation sell backs. This action would be offset by an increase in the estimate for Participant Contributions, which is currently tracking at higher than anticipated levels.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
DENTAL INSURANCE FUND (155)				
TOTAL DENTAL INSURANCE FUND (155)			\$15,000	\$15,000
HOME INVEST PART PROG FUND (445)				
Loans and Grants/Earned Revenue	Housing		(\$6,901,218)	(\$6,901,218)
Decreases the Loans and Grants appropriation and the corresponding revenue from the federal government for home loans and grants as a result of delays in several housing projects. Projects were delayed due to issues with environmental impact reports and inspections with developers. The rebudget of these funds was recommended in the 2010-2011 Proposed Operating Budget.				
Second Mortgage Commitment Program/Earned Revenue	Housing		(\$133,000)	(\$133,000)
Decreases the Second Mortgage Commitment Program and corresponding revenue from the federal government as a result of lower activity in providing down payment assistance loans to qualified homebuyers. The Second Mortgage Commitment Program provides down payment assistance loans to first-time homebuyers in newly-constructed developments. As a result of the economic downturn, there have been fewer applicants and fewer applicants who qualify for a loan.				
Tenant Based Rental Assistance/Earned Revenue	Housing		(\$1,100,000)	(\$1,100,000)
Decreases the Tenant Based Rental Assistance program and the corresponding revenue estimate from the federal government. The program provides approximately 100 chronically homeless individuals and families with security deposits, rental subsidies, and supportive services. Since the program was newly established in 2009-2010, the program had a slow start as the time it took for staff to obtain qualified applicants took longer than anticipated. The rebudget of these funds was recommended in the 2010-2011 Proposed Operating Budget.				
TOTAL HOME INVEST PART PROG FUND (445)			(\$8,134,218)	(\$8,134,218)
ICE CENTRE REVENUE FUND (432)				
Ending Fund Balance Adjustment	Finance		(\$50,440)	
Decreases the Ending Fund Balance to offset the action recommended below.				
Ice Centre Repair and Replacements	Finance		\$50,440	
Increase the Ice Centre Repair and Replacements appropriation to sufficiently fund capital repair and replacement reimbursements per the San Jose Arena Management (SJAM). This action will allow for reimbursements to SJAM for higher than budgeted repairs and replacement costs in 2009-2010 and are allowable due to prior year savings which were not rebudgeted. A corresponding decrease to the Ending Fund Balance is recommended to offset this action.				
TOTAL ICE CENTRE REVENUE FUND (432)			\$0	\$0
INTEGRATED WASTE MGT FUND (423)				
Ending Fund Balance Adjustment	Environmental Services		\$128,000	
This action increases the Ending Fund Balance to offset actions recommended in this report.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
INTEGRATED WASTE MGT FUND (423)				
<i>Police: Creek Encampment Cleanups</i>	Environmental Services		(\$128,000)	
This action reduces the Transfer to the General Fund for Police: Creek Encampment Cleanups. This transfer is a reimbursement from the Integrated Waste Management Fund for creek encampment clean-up services. Because the Police Department performed fewer clean-ups than originally estimated, this reimbursement is being reduced. Fewer than expected creek encampment clean-ups took place because the Metro Unit was occupied with higher priority duties, and because the Housing Department requested to postpone clean-ups while the census takers were trying to obtain an accurate count of the individuals in the encampments.				
TOTAL INTEGRATED WASTE MGT FUND (423)			\$0	\$0
LAKE CUNNINGHAM FUND (462)				
<i>Lake Cunningham Perimeter Landscaping</i>	Parks & Comm Fac Dev Capital Program		(\$33,000)	
This action decreases the Lake Cunningham Perimeter Landscaping project by \$33,000 due to project savings. A related action reallocates this funding to the Lake Cunningham Skate Park Trailer Installation project.				
<i>Lake Cunningham Skate Park Sports Lighting</i>	Parks & Comm Fac Dev Capital Program		(\$25,000)	
This action decreases the Lake Cunningham Skate Park Sports Lighting project by \$25,000 due to project savings. A related action reallocates this funding to the Lake Cunningham Skate Park Trailer Installation project.				
<i>Lake Cunningham Skate Park Trailer Installation</i>	Parks & Comm Fac Dev Capital Program		\$58,000	
An increase to the Lake Cunningham Skate Park Trailer Installation project is recommended due to higher than anticipated project costs. As discussed above, funding from the Lake Cunningham Skate Park Sports Lighting project and the Lake Cunningham Perimeter Landscaping project (both of which have been completed with project savings) are recommended to be reallocated to the Lake Cunningham Skate Park Trailer Installation project to ensure sufficient funding is available to complete the project.				
TOTAL LAKE CUNNINGHAM FUND (462)			\$0	\$0
LOW/MOD INCOME HOUSING FD (443)				
<i>Loans, Grants and Site Acquisition/Earned Revenue</i>	Housing		(\$32,465,000)	(\$32,465,000)
Decreases the Loans, Grants and Site Acquisition appropriation and decreases the revenue estimate for the Net Bond Sale Proceeds to reflect the actual amount of the bond sale. This adjustment corrects the erroneous double counting of the net bond sale proceeds with no net impact to this fund.				
TOTAL LOW/MOD INCOME HOUSING FD (443)			(\$32,465,000)	(\$32,465,000)

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
MULTI-SOURCE HOUSING FD (448)				
<i>CalHome (BEGIN) Program/Earned Revenue</i>	Housing		(\$8,000,000)	(\$8,000,000)
Decreases the CalHome (BEGIN) Program and decreases the corresponding revenue estimate as a result of the State no longer honoring the grant award due to the State's financial constraints. The program provides deferred payment loans for low- and moderate-income persons or families purchasing homes in targeted developments. The City is obligated to "front" the funds for the homebuyer loans, and reimbursements from the State are requested after the loan has been funded and the City's reimbursement request has been approved by the State's Department of Housing and Community Development. However, as a result of the State's current budget situation, the State informed the City that it will not be able to reimburse the City for these loans.				
<i>CalHome (Homebuyer) Program/Earned Revenue</i>	Housing		(\$100,000)	(\$100,000)
Decreases the CalHome (Homebuyer) Program and decreases the corresponding revenue estimate from the State as a result of lower than anticipated activity levels in 2009-2010. The Program provides down payment assistance loans to low-income first-time homebuyers. Due to the downturn in the housing market, there were fewer applicants who qualified for this loan. The rebudget of these funds were recommended in the 2010-2011 Proposed Operating Budget.				
<i>CalHome (Rehabilitation) Program/Earned Revenue</i>	Housing		(\$1,000,000)	(\$1,000,000)
Decreases the CalHome (Rehabilitation) Program and decreases the corresponding revenue estimate from the State as a result of lower than anticipated activity levels in 2009-2010. The program provides loans to low-income homeowners in Strong Neighborhoods Initiative areas to rehabilitate single-family residences to mitigate critical health and safety conditions, provide handicapped accessibility improvements, and improve energy efficiency. The rebudget of these funds was recommended in the 2010-2011 Proposed Operating Budget.				
<i>Earned Revenue - Workforce Housing Program Revenues</i>	Housing			(\$863,000)
Decreases the revenue estimate for Workforce Housing Program to reflect actual revenue collections from the State. The Workforce Housing Program is designed to encourage cities and counties to develop new affordable housing by rewarding those jurisdictions that approve housing for low-income households and comply with State housing element law, which mandates local governments to adequately plan to meet the existing and projected housing needs of all economic segments of the community. The Program provides funds for projects that benefit and add to a community's quality of life.				
<i>Ending Fund Balance Adjustment</i>	Housing		(\$3,440,002)	
Decreases the Ending Fund Balance to offset the actions recommended in this document.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
MULTI-SOURCE HOUSING FD (448)				
<i>In-Lieu Fee Projects/Earned Revenue</i>	Housing		(\$1,500,000)	(\$1,600,000)
Decreases the In-Lieu Fee Projects (\$1.5 million) and the revenue estimate (\$1.6 million) for In-Lieu Fees as a result of no activity in the Inclusionary Housing Program. Housing developments in San Jose Redevelopment Agency Project Areas or other specially-designated areas require a portion of the housing units to be affordable for low- or moderate-income households. In-Lieu Fees are collected from developers who choose to pay a fee instead of building the required affordable housing units in their project. In 2009-2010, there was no activity as a result of the slowdown in development activity. A corresponding decrease to the Ending Fund Balance to offset the reduced revenues is also recommended in this document.				
<i>Infill Infrastructure Grant Program/Earned Revenue</i>	Housing		(\$4,495,840)	(\$4,495,840)
Decreases the Infill Infrastructure Grant Program and decreases the corresponding revenue estimate as a result of the Housing Department no longer receiving the State grant funds. The State's Department of Housing and Community Development had awarded the grant to the City, and the City accepted the grant and was planning to pass the funding to a legal affiliate of Charities Housing Development Corporation to assist in financing its family rental development. However, the State and City decided that the State will directly grant the funds to the developer and the City will no longer be the pass through agent for these funds.				
<i>Predevelopment Loans and Grants/Earned Revenue</i>	Housing		(\$400,000)	(\$400,000)
Decreases the Predevelopment Loans and Grants appropriation and corresponding revenue as a result of lower than anticipated revenue collections from In-Lieu Fees. This program provided loans to nonprofit developers for pre-acquisition activities necessary to evaluate potential sites for affordable housing projects, assemble the necessary documentation, and prepare plans to support applications for land use entitlements. This program is funded from In-Lieu Fees and since there are no revenue collections, the funding available for this program is recommended to be adjusted.				
<i>Reserve for Rental Rights and Referrals</i>	Housing		\$177,002	
Increases the Reserve for Rental Rights and Referrals to set aside funding from fees collected from rental units covered by the Rent Control Ordinance and the Mobile Home Rent Control Ordinance. The fees were set to recover the estimated costs associated with providing program services which include mediation services to settle tenant-landlord disputes, information and referral services, and outreach and education services. These restricted funds were inadvertently placed in the Ending Fund Balance; however, it should be in a reserve. A corresponding decrease to the Ending Fund Balance to offset this adjustment is also recommended in this document.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
MULTI-SOURCE HOUSING FD (448)				
<i>Reserve for Special Projects</i>	Housing		\$2,300,000	
Increases the Reserve for Special Projects to set aside prior year receipts from fees collected from the Inclusionary Housing Program. Housing developments in San Jose Redevelopment Agency Project Areas or other specially-designated areas require a portion of the housing units to be affordable for low- or moderate-income households. In-Lieu Fees are collected from developers who choose to pay a fee instead of building the required affordable housing units in their project. These restricted funds were inadvertently placed in the Ending Fund Balance; however, it should be in a reserve. A corresponding decrease to the Ending Fund Balance to offset this adjustment is also recommended in this document.				
<i>SJSU Teacher Home Program/Earned Revenue</i>	Housing		(\$340,000)	(\$340,000)
Decreases the SJSU Teacher Home Program and decreases the corresponding revenue estimate from the State as a result of San José State University (SJSU) temporarily suspending this program. The program is a partnership between the City and SJSU to provide home loans to faculty and staff members, but as a result of SJSU's severe budget constraints, the program has been suspended.				
TOTAL MULTI-SOURCE HOUSING FD (448)			(\$16,798,840)	(\$16,798,840)
NEIGHBHD SECURITY BOND FD (475)				
<i>Ending Fund Balance/Earned Revenue</i>	Public Safety Capital Program		(\$3,325,000)	(\$3,325,000)
Reduces the Earned Revenue estimate from the Sale of General Obligation (GO) Bonds through the Neighborhood Security Act Bond and reduces the Ending Fund Balance accordingly. This action would have no impact on 2009-2010 expenditures as it was assumed in the 2010-2011 Proposed Capital Budget after the Finance Department determined that the final sale of GO Bonds for the Neighborhood Security Act Bond would be more feasible in 2010-2011.				
<i>Transfer to the Fire Construction and Conveyance Tax Fund/Transfers</i>	Public Safety Capital Program		\$175,000	\$175,000
This action increases the estimate for Transfers and establishes a Transfer to the Fire Construction and Conveyance Tax Fund in the amount of \$175,000 in order to: 1) allocate bond proceeds to reimburse the Fire Construction and Conveyance Tax Fund for costs associated with the Fire Station 2 - Rebuild project; and 2) recognize Fire Construction and Conveyance Tax Fund funding to reimburse the Bond Fund for capital expenditures for which have been determined are ineligible to be reimbursed from bond proceeds.				
<i>Transfers to the General Fund/Transfers</i>	Public Safety Capital Program		\$30,000	\$30,000
This action increases the estimate for Transfers and establishes a Transfer to the General Fund in the amount of \$30,000 in order to: 1) allocate Bond Fund proceeds to reimburse the General Fund for costs associated with the South San José Police Substation project; and 2) recognize General Fund funding to reimburse the Bond Fund for expenditures for which have been determined are ineligible to be reimbursed from bond proceeds.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
NEIGHBHD SECURITY BOND FD (475)				
TOTAL NEIGHBHD SECURITY BOND FD (475)			(\$3,120,000)	(\$3,120,000)
NSJ TRAFFIC IMPACT FEE FUND (349)				
Ending Fund Balance Adjustment	Traffic Capital Program		(\$15,000)	
Decreases the Ending Fund Balance to offset the action recommended below.				
Public Works Capital Management Costs	Traffic Capital Program		\$15,000	
This action increases the Public Works Capital Management Costs appropriation to recover the fund's fair share of Public Works Department capital management costs. Cost allocation plan rates to recover Public Works Department costs are determined annually by the Finance Department. This augmentation is necessary due to higher than anticipated Public Works Department capital project activity in this fund.				
TOTAL NSJ TRAFFIC IMPACT FEE FUND (349)			\$0	\$0
PUBLIC WORKS PROG SUPP FD (150)				
Compensated Time Off	Public Works		\$100,000	
An increase to the Compensated Time Off appropriation is recommended to account for higher than anticipated vacation sell backs and vacation/compensatory-time payouts. A corresponding decrease to the Ending Fund Balance is recommended to offset this adjustment.				
Ending Fund Balance Adjustment	Public Works		(\$100,000)	
A decrease to the Ending Fund Balance is recommended to offset the action described above.				
TOTAL PUBLIC WORKS PROG SUPP FD (150)			\$0	\$0
REDEV CAPITAL PROJECT FD (450)				
Convention Center Central Utility Plant	Muni Improvements Capital Program		\$76,000	
Increases the Convention Center Central Utility Plant (PSM 561) project to provide additional funding for the design review and inspection related to the construction of improvements to the Central Utility Plant at the San José Convention Center. Additional funding is necessary to correct for an incomplete costing submission for the agreed upon project scope and project delays from the San Jose Redevelopment Agency (SJRA) obtaining CEQA clearance. The Department of Public Works is currently pursuing an amendment to this Project Services Memorandum with the San Jose Redevelopment Agency to increase the reimbursement from SJRA. This action is offset by a corresponding decrease to the Ending Fund Balance.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
REDEV CAPITAL PROJECT FD (450)				
<i>4th Street Trees Installation</i>	Traffic Capital Program		\$1,200	
Increases the 4th Street Trees Installation project to provide sufficient funding for the infilling of the strip between 5th Street and the City Hall Employee Parking Garage with concrete sidewalk, lighting fixtures, landscaping, and other improvements. Additional funding is necessary due to unforeseen underground conditions which contributed to higher project costs. This action is offset by a corresponding decrease to the Ending Fund Balance.				
<i>Autumn Street Extension/Earned Revenue</i>	Traffic Capital Program		\$30,000	\$30,000
Increases the appropriation to the Department of Public Works for the Autumn Street Extension project (PSM 566 Amendment #1) and increases the estimate for Earned Revenue in the amount of \$30,000. Additional project funding is necessary to ensure expenditures remain within budgeted amounts and accurately align the project costs with the increase in scope of services from the original Project Services Memorandum (PSM 566). The scope of services provided by the Department of Public Works was expanded to include: additional geometric design and review, preparation of plan sheet for Union Pacific Railroad (UPRR) Gate installation, design of pedestrian trail north and south of UPRR, preparation of steel casing installation plan and specifications, and additional topography work. The source of funding for the project would be a transfer from the San Jose Redevelopment Agency in the total amount of \$30,000.				
<i>Ending Fund Balance Adjustment</i>	Traffic Capital Program		(\$77,200)	
Decreases the Ending Fund Balance to offset adjustments recommended in this report.				
<i>Hanchett Pillar Project/Beginning Fund Balance</i>	Traffic Capital Program		\$8,383	\$8,383
Reestablishes funding for the Hanchett Pillar project in order to refund project savings to the San Jose Redevelopment Agency. An increase to the Beginning Fund Balance due to the liquidation of a prior year encumbrance is recommended to offset this action.				
<i>Kingman, Leigh, & Scharff Traffic Sig. Install./Beginning Fnd Balance</i>	Traffic Capital Program		\$21,002	\$21,002
Reestablishes funding for the Kingman, Leigh, and Scharff Traffic Signal Installation project in order to refund project savings to the San Jose Redevelopment Agency. An increase to the Beginning Fund Balance due to the liquidation of a prior year encumbrance is recommended to offset this action.				
<i>Roundtable Pedestrian Light/Beginning Fund Balance</i>	Traffic Capital Program		\$14,891	\$14,891
Reestablishes funding for the Roundtable Pedestrian Light project in order to refund project savings to the San Jose Redevelopment Agency. An increase to the Beginning Fund Balance due to the liquidation of a prior year encumbrance is recommended to offset this action.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
REDEV CAPITAL PROJECT FD (450)				
<i>San Antonio Ave Signal Modification/Beginning Fund Balance</i>	Traffic Capital Program		\$43,321	\$43,321
Reestablishes funding for the San Antonio Avenue Signal Modification project in order to refund project savings to the San Jose Redevelopment Agency. An increase to the Beginning Fund Balance due to the liquidation of a prior year encumbrance is recommended to offset this action.				
TOTAL REDEV CAPITAL PROJECT FD (450)			\$117,597	\$117,597
SANITARY SEWER CONN FEE FD (540)				
<i>Ending Fund Balance Adjustment</i>	Sanitary Sewer Capital Program		(\$10,000)	
This action decreases the Ending Fund Balance to offset the actions recommended in this document.				
<i>Public Works Capital Management Costs</i>	Sanitary Sewer Capital Program		\$10,000	
This action increases the Public Works Capital Management Costs appropriation to recover the fund's fair share of Public Works Department capital management costs. Cost allocation plan rates to recover Public Works Department costs are determined annually by the Finance Department. This augmentation is necessary due to higher than anticipated Public Works Department capital project activity in this fund.				
TOTAL SANITARY SEWER CONN FEE FD (540)			\$0	\$0
SEWER SVC & USE CHARGE FD (541)				
<i>Public Hearing Notices</i>	Environmental Services		\$65,000	
This action increases the Environmental Services Department's Non-Personal/Equipment appropriation to cover a portion of the costs for sending out public hearing notices, as mandated by Proposition 218. These costs included postage, translations, and printing services. Because noticing does not occur every year, there is no base budget available to cover these costs.				
<i>DOT Personal Services</i>	Transportation		(\$65,000)	
This action decreases the Department of Transportation's Personal Services appropriation to offset actions recommended in this report. The personal services savings are available as a result of vacancies in the Department.				
TOTAL SEWER SVC & USE CHARGE FD (541)			\$0	\$0

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SEWER SVC & USE CHG CAP FD (545)				
<i>Transfer to the Building and Structure Construction Tax Fund/Transfers</i>	Sanitary Sewer Capital Program		\$6,000,000	\$6,000,000
<p>This action increases the estimate for Transfers from the Building and Structure Construction Tax Fund and establishes a transfer back the Building and Structure Construction Tax Fund in the amount of \$6 million in order to allocate San Jose Redevelopment Agency (SJRA) bond proceeds (short term loan approved by the City Council on October 21, 2008) for costs associated with the Route 101/Tully Interchange Upgrade project. SJRA bond proceeds were initially loaned to the City in exchange for unrestricted funds in order for the SJRA to make a State-mandated Educational Revenue Augmentation Fund payment and pass-through obligation to the County. The Edenvale Sanitary Sewer Supplement project in the Sewer Service and Use Charge Capital Improvement Fund was identified at that time as an eligible project for SJRA bond proceeds, however, that project is no longer moving forward and this transfer is recommended to cover eligible project costs for the Route 101/Tully Interchange Upgrade project anticipated in the Building and Structure Construction Tax Fund.</p>				
TOTAL SEWER SVC & USE CHG CAP FD (545)			\$6,000,000	\$6,000,000
SJ-SC TRMNT PLANT CAP FUND (512)				
<i>Ending Fund Balance Adjustment</i>	Water Pollution Control Capital Program		(\$158,000)	
<p>This action decreases the Ending Fund Balance to offset actions recommended in this report.</p>				
<i>Environmental Services Building (ESB) Repair</i>	Water Pollution Control Capital Program		\$69,000	
<p>This action increases the Environmental Services Building (ESB) Repair project to provide for unanticipated staff costs. Additional staff time was required to determine appropriate flooring materials for the laboratory, to design and manage installation of the the data and voice system cabling, the security system, and to work on the LEED requirements for the project.</p>				
<i>Public Works Capital Management Costs</i>	Water Pollution Control Capital Program		\$89,000	
<p>This action increases the Public Works Capital Management Costs appropriation to recover the fund's fair share of Public Works Department capital management costs. Cost allocation plan rates to recover Public Works Department costs are determined annually by the Finance Department. This augmentation is necessary due to higher than anticipated Public Works Department capital project activity in this fund.</p>				
TOTAL SJ-SC TRMNT PLANT CAP FUND (512)			\$0	\$0
SJ-SC TRMNT PLANT OPER FUND (513)				
<i>Ending Fund Balance Adjustment</i>	Environmental Services		\$125,000	
<p>This action increases the Ending Fund Balance to offset actions recommended in this report.</p>				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SJ-SC TRMNT PLANT OPER FUND (513)				
Reimbursement of Indirect Overhead Costs	Finance		(\$125,000)	
This action decreases the expected overhead costs for this fund. The budget for this reimbursement was calculated based on anticipated staff expenses in the San José/Santa Clara Treatment Plant Operating Fund. Due to capital project needs at the Treatment Plant, staff charged their time to the San José/Santa Clara Treatment Plant Capital Fund instead. The overhead for charges associated with this staff time has already been paid by the Capital Fund.				
TOTAL SJ-SC TRMNT PLANT OPER FUND (513)			\$0	\$0
STORES FUND (551)				
Department Charges for Inventory Requisition	Finance			(\$875,000)
Decreases the anticipated revenue for Transfers-Department Charges Inventory Requisition. During 2009-2010, department purchases from the warehouse have declined, resulting in reduced transfers. This adjustment would more accurately align the year-end projections with budgeted revenues. Recommendations to reduce expenditures in the Inventory Purchases appropriation by \$500,000 and reduce the Ending Fund Balance by \$375,000 would offset this action.				
Ending Fund Balance Adjustment	Finance		(\$380,000)	
Decreases the Ending Fund Balance to offset actions recommended in this document, bringing the budgeted fund balance level from \$699,587 to \$319,587.				
Finance Personal Services	Finance		\$5,000	
Increases the Finance Department's Personal Services appropriation to align the budget with projected expenditures. Due to unforeseen expenditures including vacation sell backs and vacation/compensatory time payouts, expenditures are projected to exceed budgeted levels. This action would be offset by a decrease in the Ending Fund Balance.				
Inventory Purchases	Finance		(\$500,000)	
Decreases the appropriation for Inventory Purchases to partially offset reduced revenue described above. During 2009-2010, department purchases from the warehouse have declined, resulting in insufficient revenues to support the warehouse operating costs and expenditures. The Department is currently evaluating all encumbrances and liquidating those which are no longer necessary to ensure year-end expenditures remain within this reduced budget level.				
TOTAL STORES FUND (551)			(\$875,000)	(\$875,000)
SUBDIVISION PARK TRUST FUND (375)				
Reserve: Future PDO/PIFO Projects	Parks & Comm Fac Dev Capital Program		(\$200,000)	
A decrease to the Reserve: Future PDO/PIFO Projects is recommended to reflect the net effect of the changes below.				

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
SUBDIVISION PARK TRUST FUND (375)				
<i>Saint James Community Center Demolition</i>	Parks & Comm Fac Dev Capital Program		\$100,000	
This action establishes the Saint James Community Center Demolition project. Funding for the Saint James Community Center Demolition project will restore the east side of Saint James Park to open space per the updated Saint James Park Master Plan. Project elements include removing six building structures and foundations and installing natural turf and irrigation. Funding in 2009-2010 will be used for design costs associated with the demolition of Saint James Community Center. Additional funding of \$625,000 is included in the 2010-2011 Capital Budget for project bid/award and construction costs associated with this project.				
<i>Solari Park Sports Field Conversion</i>	Parks & Comm Fac Dev Capital Program		\$100,000	
This action establishes the Solari Park Sports Field Conversion project for \$100,000. The 2010-2011 Capital Budget allocated this funding in 2010-2011, however, since this project is now beginning in the current fiscal year, it is necessary to advance these funds from next year to the current year. The 2010-2011 Proposed Operating and Capital Budgets Clean-Ups and Rebudgets Manager's Budget Addendum (MBA #47) includes a corresponding recommendation to reallocate this funding from the Solari Park Sports Field Conversion project in 2010-2011.				
TOTAL SUBDIVISION PARK TRUST FUND (375)			\$0	\$0
UNEMPLOYMENT INSUR FD (157)				
<i>Ending Fund Balance Adjustment</i>	Human Resources		(\$41,879)	
Decreases the Ending Fund Balance to offset the actions recommended in this document.				
<i>Unemployment Insurance - Reserve for Claims</i>	Human Resources		(\$358,121)	
Decreases the Reserve for Claims appropriation (from \$1.25 million to \$891,879) and reallocates the funds to the Payment of Claims appropriation as a result of higher than anticipated claims costs.				
<i>Unemployment Insurance Payment of Claims</i>	Human Resources		\$400,000	
Increases the Payment of Claims appropriation by \$400,000 (to \$1,650,000) as a result of higher than anticipated claims costs. Third and fourth quarter claims costs of \$1.05 million reflect a 45% increase from the first half of 2009-2010. This action would be offset by reductions in the Reserve for Claims appropriation and the Ending Fund Balance, as described above.				
TOTAL UNEMPLOYMENT INSUR FD (157)			\$0	\$0

Special/Capital Funds Recommended Budget Adjustments Summary 2009-2010 Year-End Budget Review

<u>Action</u>	<u>Department/Program</u>	<u>Positions</u>	<u>Use</u>	<u>Source</u>
WORKFORCE INVSTMNT ACT FD (290)				
<i>New Start Program: Prison-to-Employment/Earned Revenue</i>	Economic Development		(\$128,741)	(\$128,741)
<p>This action reduces the estimate for Earned Revenue and corresponding New Start Program: Prison-to-Employment appropriation by \$128,741 to reflect the new State allocation of \$10,000. Subsequent to the appropriation of this funding in the 2009-2010 Mid-Year Budget Review, the State reduced the grant amount. This action realigns the appropriation and estimate for Earned Revenue with the revised State grant award.</p>				
TOTAL WORKFORCE INVSTMNT ACT FD (290)			(\$128,741)	(\$128,741)

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE	NET COST
	Personal Services	Non-Personal/ Equipment	Other	Revenue	
CAPITAL PROJECTS					
Building Facilities Maintenance Backlog			\$550,000		\$550,000
CAPITAL PROJECTS Total	\$0	\$0	\$550,000	\$0	\$550,000
CITY ATTORNEY					
Attorney's Office Personal Services	\$60,000				\$60,000
CITY ATTORNEY Total	\$60,000	\$0	\$0	\$0	\$60,000

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE	NET COST
	Personal Services	Non-Personal/ Equipment	Other			
CITY-WIDE EXPENSES						
4th Street Banquet Facility/Other Revenue			\$368,000	\$368,000	\$368,000	\$0
Airport West Debt Service Payment/Other Revenue			(\$800,000)	(\$800,000)	(\$825,000)	\$25,000
Arena Authority/Use of Money/Property			\$17,906	\$17,906	\$17,906	\$0
Banking Services			\$25,000	\$25,000		\$25,000
Bay 101 Audit/Other Revenue			(\$35,000)	(\$35,000)	(\$35,000)	\$0
Cardiac Monitors/Defibrillators Replacements			\$440,000	\$440,000		\$440,000
Energy Efficiency Program/ Other Revenue			\$10,569	\$10,569	\$10,569	\$0
Historic Preservation/Other Revenue			\$301,022	\$301,022	\$301,022	\$0
Kaiser Foundation Grant/Other Revenue			\$8,000	\$8,000	\$8,000	\$0
San Jose Cycling Events/Other Revenue			(\$52,000)	(\$52,000)	(\$52,000)	\$0
Science Program for Alum Rock Park Youth Center/Other Revenue			\$3,750	\$3,750	\$3,750	\$0
Sick Leave Payments Upon Retirement			\$4,100,000	\$4,100,000		\$4,100,000
Sick Leave Payments Upon Retirement - SJRA/ Revenue from Local Agencies			\$47,000	\$47,000	\$47,000	\$0
Summer Youth Nutrition Program/Rev from Federal Government			\$1,040,000	\$1,040,000	\$1,040,000	\$0
CITY-WIDE EXPENSES Total						
	\$0	\$0	\$5,474,247	\$5,474,247	\$884,247	\$4,590,000

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	Services	Equipment	Other	Use	Revenue
EARMARKED RESERVES					
Fire Fee Program/Licenses and Permits			(\$300,000)	(\$300,000)	\$0
General Plan Update Reserve/Departmental Charges			(\$75,000)	(\$75,000)	\$0
Salaries and Benefits Reserve			(\$1,860,000)	(\$1,860,000)	(\$1,860,000)
Wellness Program Reserve/Other Revenue			\$413,250	\$413,250	\$0
EARMARKED RESERVES Total					
	\$0	\$0	(\$1,821,750)	\$38,250	(\$1,860,000)
FIRE					
Broadband Modems Maintenance and Operating Costs		\$44,000		\$44,000	\$44,000
Fire Department Personal Services Reallocation	(\$818,000)			(\$818,000)	(\$818,000)
Fire Leadership Academy		\$35,000		\$35,000	\$35,000
Vehicle Maintenance and Operations Costs		\$299,000		\$299,000	\$299,000
				\$0	\$0
FIRE Total					
	(\$818,000)	\$378,000	\$0	(\$440,000)	(\$440,000)
GENERAL SERVICES					
Mexican Heritage Plaza Transition Manager	\$130,000			\$130,000	\$130,000
Mexican Heritage Plaza Transition Manager/ General Services Non-Personal/Equipment Reallocation		(\$130,000)		(\$130,000)	(\$130,000)
GENERAL SERVICES Total					
	\$130,000	(\$130,000)	\$0	\$0	\$0

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE	NET COST
	Personal Services	Non-Personal/ Equipment	Other	Revenue	
LIBRARY					
Library Grants/Revenue from Federal Government			\$95,000	\$95,000	\$0
Library Grants/Revenue from State of California			\$9,900	\$9,900	\$0
LIBRARY Total	\$0	\$0	\$104,900	\$104,900	\$0
MAYOR & COUNCIL					
Council District 2 Special Event/ Other Revenue			\$1,000	\$1,000	\$0
Council District 3 Travel/ Other Revenue			\$897	\$897	\$0
Council District 4 Reimbursement/Other Revenue			\$517	\$517	\$0
Council District 5 Special Event/ Other Revenue			\$1,500	\$1,500	\$0
Council District 8 Reimbursement/ Other Revenue			\$450	\$450	\$0
Council District 9 Special Event/ Other Revenue			\$1,450	\$1,450	\$0
MAYOR & COUNCIL Total	\$0	\$0	\$5,814	\$5,814	\$0
PARKS, REC AND NEIGH SVCS					
Banking Services – PRNS Non-Personal/Equipment Reallocation		(\$25,000)		(\$25,000)	(\$25,000)
PRNS Fee Activities/Departmental Charges			\$488,000	\$488,000	\$0
PARKS, REC AND NEIGH SVCS Total	\$0	(\$25,000)	\$488,000	\$463,000	(\$25,000)

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE	NET COST
	Personal Services	Non-Personal/ Equipment	Other	Revenue	
PLAN, BLDG AND CODE ENF					
Building Development Fee Program/Licenses and Permits	\$175,000		\$825,000	\$1,000,000	\$0
Code Enforcement Program	\$200,000			\$200,000	\$200,000
Planning Fee Program/Departmental Charges	(\$200,000)			(\$200,000)	\$0
Planning Notice of Development Fees/Departmental Charges		(\$150,000)		(\$150,000)	\$0
PLAN, BLDG AND CODE ENF Total					
	\$175,000	(\$150,000)	\$825,000	\$650,000	\$200,000
POLICE					
Crossing Guard Site Evaluations		\$60,000		\$60,000	\$60,000
Orange Security Alert/Transfers and Reimbursements	\$20,000			\$20,000	\$0
Police Non-Pers./Equip. - Vehicle Maintenance and Operations Costs		\$400,000		\$400,000	\$400,000
Police Personal Services Reallocation	(\$3,510,000)			(\$3,510,000)	(\$3,510,000)
POLICE Total					
	(\$3,490,000)	\$460,000	\$0	\$20,000	(\$3,050,000)
REDEVELOPMENT AGENCY					
Redevelopment Agency Personal Services/Revenue from Local Agencies	\$40,000			\$40,000	\$0
REDEVELOPMENT AGENCY Total					
	\$40,000	\$0	\$0	\$40,000	\$0

General Fund
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			Total Use	SOURCE	NET COST
	Personal Services	Non-Personal/ Equipment	Other			
REVENUE ADJUSTMENTS						
Revenue Adjustment - Departmental Charges				\$0	(\$550,000)	\$550,000
Revenue Adjustment - Fines, Forfeitures, and Penalties				\$0	(\$600,000)	\$600,000
Revenue Adjustment - Franchise Fees				\$0	\$657,000	(\$657,000)
Revenue Adjustment - Licenses and Permits				\$0	(\$500,000)	\$500,000
Revenue Adjustment - Other Revenue/Ending Fund Balance Reserve			\$10,000,000	\$10,000,000	\$10,000,000	\$0
Revenue Adjustment - Property Tax				\$0	\$2,330,000	(\$2,330,000)
Revenue Adjustment - Revenue from Local Agencies				\$0	(\$675,000)	\$675,000
Revenue Adjustment - Revenue from the State of California				\$0	\$239,000	(\$239,000)
Revenue Adjustment - Sales Tax/Ending Fund Balance Reserve			\$2,300,000	\$2,300,000	\$2,300,000	\$0
Revenue Adjustment - Telephone Line Tax				\$0	(\$1,000,000)	\$1,000,000
Revenue Adjustment - Transfers and Reimbursements				\$0	\$824,000	(\$824,000)
Revenue Adjustment - Use of Money and Property				\$0	(\$300,000)	\$300,000
Revenue Adjustment - Utility Tax				\$0	(\$400,000)	\$400,000
REVENUE ADJUSTMENTS Total						
	\$0	\$0	\$12,300,000	\$12,300,000	\$12,325,000	(\$25,000)
TRANSFERS						
Transfer to the Neighborhood Security Bond Fund/ Transfers and Reimbursements			\$30,000	\$30,000	\$30,000	\$0
TRANSFERS Total						
	\$0	\$0	\$30,000	\$30,000	\$30,000	\$0
Total General Fund Recommended Budget Adjustments						
	(\$3,903,000)	\$533,000	\$17,956,211	\$14,586,211	\$14,586,211	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/Equipment	Other	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
AIRPORT CAPITAL IMPVT FUND (520)							
Airport Capital Program							
Advance Planning			(\$51,000)		(\$51,000)		(\$51,000)
Terminal Area Improvement, Phase I			\$51,000		\$51,000		\$51,000
Total AIRPORT CAPITAL IMPVT FUND (520)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AIRPORT MAINT & OPER FUND (523)							
AIRPORT							
Orange Security Alert/Salary, Benefits and Employee Impact Reserve			(\$20,000)		(\$20,000)		(\$20,000)
Orange Security Alert/Transfer to the General Fund			\$20,000		\$20,000		\$20,000
Total AIRPORT MAINT & OPER FUND (523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFIT FUND (160)							
HUMAN RESOURCES							
Employee Assistance Program/Transfers			\$38,000		\$38,000		\$0
Ending Fund Balance Adjustment				(\$5,000)	(\$5,000)		(\$5,000)
MEF Legal			\$5,000		\$5,000		\$5,000
PTC 457/Transfers			\$35,000		\$35,000	\$35,000	\$0
Total BENEFIT FUND (160)	\$0	\$0	\$78,000	(\$5,000)	\$73,000	\$73,000	\$0
BLDG & STRUCT CONST TAX FD (429)							
Traffic Capital Program							
ITS: Enhancements/Earned Revenue			\$300,000		\$300,000		\$0
Traffic Signal Communications and Synchronization/Earned Revenue			(\$5,163,000)		(\$5,163,000)	(\$5,163,000)	\$0
Transfers/Transfer to Sewer Srvc & Use Chrg Capital Imprvmt Fnd			\$6,000,000		\$6,000,000	\$6,000,000	\$0
Total BLDG & STRUCT CONST TAX FD (429)	\$0	\$0	\$1,137,000	\$0	\$1,137,000	\$1,137,000	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
BRANCH LIB BOND PROJECT FD (472)							
Library Capital Program							
Berryessa Parking Lot			\$93,000		\$93,000		\$93,000
Bond Proceeds					\$0	(\$5,905,000)	\$5,905,000
Ending Fund Balance Adjustment				(\$5,998,000)	(\$5,998,000)		(\$5,998,000)
Total BRANCH LIB BOND PROJECT FD (472)	\$0	\$0	\$93,000	(\$5,998,000)	(\$5,905,000)	(\$5,905,000)	\$0
BUSINESS IMPVT DIST FUND (351)							
ECONOMIC DEVELOPMENT							
Downtown Bus Imprvmt Dstret/Downtown Assessment Revenue			\$37,000		\$37,000	\$37,000	\$0
Hotel Business Improvement District/Hotel Assessment Revenue			\$220,000		\$220,000	\$220,000	\$0
Total BUSINESS IMPVT DIST FUND (351)	\$0	\$0	\$257,000	\$0	\$257,000	\$257,000	\$0
COMM DEV BLOCK GRANT FD (441)							
HOUSING							
Recovery Act - CDBG Fund			(\$1,700,463)		(\$1,700,463)		(\$1,700,463)
Recovery Act - CDBG Reserve			\$1,700,463		\$1,700,463		\$1,700,463
Total COMM DEV BLOCK GRANT FD (441)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONST/CONV TAX FIRE FUND (392)							
Public Safety Capital Program							
Earned Revenue - Fire Stations 12 and 17 Property Sales					\$0	(\$530,000)	\$530,000
FF&E and Facility Improvements			(\$73,000)		(\$73,000)		(\$73,000)
Fire Station 21 - Relocation (White Road)			(\$391,000)		(\$391,000)		(\$391,000)
Fire Station 36 - Silver Creek/Yerba Buena			(\$66,000)		(\$66,000)		(\$66,000)
Transfer to the Neighborhood Security Bond Fund/Transfers			\$175,000		\$175,000	\$175,000	\$0
Total CONST/CONV TAX FIRE FUND (392)	\$0	\$0	(\$355,000)	\$0	(\$355,000)	(\$355,000)	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other	Ending Fund Balance	Total Use		Revenue
CONSTRUCTION EXCISE TAX FD (465)							
Traffic Capital Program							
Capitol Exprsswy: Story Rd & Aborn Rd Imprvmnts/Earned Revenue			\$75,000		\$75,000	\$1,742,000	(\$1,667,000)
Ending Fund Balance Adjustment				\$1,667,000	\$1,667,000		\$1,667,000
Total CONSTRUCTION EXCISE TAX FD (465)	\$0	\$0	\$75,000	\$1,667,000	\$1,742,000	\$1,742,000	\$0
CONV/CULTURAL AFFAIRS FUND (536)							
CONVENTION FACILITIES DEPT							
Convention Facilities Non-Personal/Equipment		\$600,000			\$600,000		\$600,000
Convention Facilities Personal Services	\$25,000				\$25,000		\$25,000
Earned Revenue					\$0	\$120,000	(\$120,000)
Ending Fund Balance Adjustment				(\$510,000)	(\$510,000)		(\$510,000)
Insurance Expenses			\$5,000		\$5,000		\$5,000
Total CONV/CULTURAL AFFAIRS FUND (536)	\$25,000	\$600,000	\$5,000	(\$510,000)	\$120,000	\$120,000	\$0
DENTAL INSURANCE FUND (155)							
HUMAN RESOURCES							
Dental Insurance - Personal Services/Earned Revenue			\$15,000		\$15,000	\$15,000	\$0
Total DENTAL INSURANCE FUND (155)	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0
HOME INVEST PART PROG FUND (445)							
HOUSING							
Loans and Grants/Earned Revenue			(\$6,901,218)		(\$6,901,218)	(\$6,901,218)	\$0
Second Mortgage Commitment Program/Earned Revenue			(\$133,000)		(\$133,000)	(\$133,000)	\$0
Tenant Based Rental Assistance/Earned Revenue			(\$1,100,000)		(\$1,100,000)	(\$1,100,000)	\$0
Total HOME INVEST PART PROG FUND (445)	\$0	\$0	(\$8,134,218)	\$0	(\$8,134,218)	(\$8,134,218)	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/Equipment	Other	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
ICE CENTRE REVENUE FUND (432)							
FINANCE							
Ending Fund Balance Adjustment				(\$50,440)	(\$50,440)		(\$50,440)
Ice Centre Repair and Replacements			\$50,440		\$50,440		\$50,440
Total ICE CENTRE REVENUE FUND (432)	\$0	\$0	\$50,440	(\$50,440)	\$0	\$0	\$0
INTEGRATED WASTE MGT FUND (423)							
ENVIRONMENTAL SERVICES							
Ending Fund Balance Adjustment				\$128,000	\$128,000		\$128,000
Police: Creek Encampment Cleanups			(\$128,000)		(\$128,000)		(\$128,000)
Total INTEGRATED WASTE MGT FUND (423)	\$0	\$0	(\$128,000)	\$128,000	\$0	\$0	\$0
LAKE CUNNINGHAM FUND (462)							
Parks & Comm Fac Dev Capital Program							
Lake Cunningham Perimeter Landscaping			(\$33,000)		(\$33,000)		(\$33,000)
Lake Cunningham Skate Park Sports Lighting			(\$25,000)		(\$25,000)		(\$25,000)
Lake Cunningham Skate Park Trailer Installation			\$58,000		\$58,000		\$58,000
Total LAKE CUNNINGHAM FUND (462)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LOW/MOD INCOME HOUSING FD (443)							
HOUSING							
Loans, Grants and Site Acquisition/Earned Revenue			(\$32,465,000)		(\$32,465,000)		\$0
Total LOW/MOD INCOME HOUSING FD (443)	\$0	\$0	(\$32,465,000)	\$0	(\$32,465,000)	(\$32,465,000)	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	Services	Equipment	Other	Balance	Use	Revenue	Balance
MULTI-SOURCE HOUSING FD (448)							
HOUSING							
CalHome (BEGIN) Program/Earned Revenue			(\$8,000,000)		(\$8,000,000)	(\$8,000,000)	\$0
CalHome (Homebuyer) Program/Earned Revenue			(\$100,000)		(\$100,000)	(\$100,000)	\$0
CalHome (Rehabilitation) Program/Earned Revenue			(\$1,000,000)		(\$1,000,000)	(\$1,000,000)	\$0
Earned Revenue - Workforce Housing Program Revenues					\$0	(\$863,000)	\$863,000
Ending Fund Balance Adjustment				(\$3,440,002)	(\$3,440,002)		(\$3,440,002)
In-Lieu Fee Projects/Earned Revenue			(\$1,500,000)		(\$1,500,000)	(\$1,600,000)	\$100,000
Infill Infrastructure Grant Program/Earned Revenue			(\$4,495,840)		(\$4,495,840)	(\$4,495,840)	\$0
Predevelopment Loans and Grants/Earned Revenue			(\$400,000)		(\$400,000)	(\$400,000)	\$0
Reserve for Rental Rights and Referrals			\$177,002		\$177,002		\$177,002
Reserve for Special Projects			\$2,300,000		\$2,300,000		\$2,300,000
SJSU Teacher Home Program/Earned Revenue			(\$340,000)		(\$340,000)	(\$340,000)	\$0
Total MULTI-SOURCE HOUSING FD (448)	\$0	\$0	(\$13,358,838)	(\$3,440,002)	(\$16,798,840)	(\$16,798,840)	\$0
NEIGHBHD SECURITY BOND FD (475)							
Public Safety Capital Program							
Ending Fund Balance/Earned Revenue				(\$3,325,000)	(\$3,325,000)	(\$3,325,000)	\$0
Transfer to the Fire Construction and Conveyance Tax Fund/Transfers			\$175,000		\$175,000	\$175,000	\$0
Transfers to the General Fund/Transfers			\$30,000		\$30,000	\$30,000	\$0
Total NEIGHBHD SECURITY BOND FD (475)	\$0	\$0	\$205,000	(\$3,325,000)	(\$3,120,000)	(\$3,120,000)	\$0
NSJ TRAFFIC IMPACT FEE FUND (349)							
Traffic Capital Program							
Ending Fund Balance Adjustment				(\$15,000)	(\$15,000)		(\$15,000)
Public Works Capital Management Costs			\$15,000		\$15,000		\$15,000
Total NSJ TRAFFIC IMPACT FEE FUND (349)	\$0	\$0	\$15,000	(\$15,000)	\$0	\$0	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
PUBLIC WORKS PROG SUPP FD (150)							
PUBLIC WORKS							
Compensated Time Off			\$100,000		\$100,000		\$100,000
Ending Fund Balance Adjustment				(\$100,000)	(\$100,000)		(\$100,000)
Total PUBLIC WORKS PROG SUPP FD (150)	\$0	\$0	\$100,000	(\$100,000)	\$0	\$0	\$0
REDEV CAPITAL PROJECT FD (450)							
Muni Improvements Capital Program							
Convention Center Central Utility Plant			\$76,000		\$76,000		\$76,000
Traffic Capital Program							
4th Street Trees Installation			\$1,200		\$1,200		\$1,200
Autumn Street Extension/Earned Revenue			\$30,000		\$30,000	\$30,000	\$0
Ending Fund Balance Adjustment				(\$77,200)	(\$77,200)		(\$77,200)
Hanchett Pillar Project/Beginning Fund Balance			\$8,383		\$8,383		\$0
Kingman, Leigh, & Scharff Traffic Sig. Install./Beginning Fnd Balance			\$21,002		\$21,002		\$0
Roundtable Pedestrian Light/Beginning Fund Balance			\$14,891		\$14,891		\$0
San Antonio Ave Signal Modification/Beginning Fund Balance			\$43,321		\$43,321		\$0
Total REDEV CAPITAL PROJECT FD (450)	\$0	\$0	\$194,797	(\$77,200)	\$117,597	\$30,000	\$87,597
SANITARY SEWER CONN FEE FD (540)							
Sanitary Sewer Capital Program							
Ending Fund Balance Adjustment				(\$10,000)	(\$10,000)		(\$10,000)
Public Works Capital Management Costs			\$10,000		\$10,000		\$10,000
Total SANITARY SEWER CONN FEE FD (540)	\$0	\$0	\$10,000	(\$10,000)	\$0	\$0	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other			Revenue	Beg Fund Balance	
SEWER SVC & USE CHARGE FD (541)								
TRANSPORTATION								
DOT Personal Services	(\$65,000)				(\$65,000)			(\$65,000)
ENVIRONMENTAL SERVICES								
Public Hearing Notices		\$65,000			\$65,000			\$65,000
Total SEWER SVC & USE CHARGE FD (541)	(\$65,000)	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0
SEWER SVC & USE CHG CAP FD (545)								
Sanitary Sewer Capital Program								
Transfer to the Building and Structure Construction Tax Fund/Transfers			\$6,000,000		\$6,000,000	\$6,000,000		\$0
Total SEWER SVC & USE CHG CAP FD (545)	\$0	\$0	\$6,000,000	\$0	\$6,000,000	\$6,000,000	\$0	\$0
SJ-SC TRMNT PLANT CAP FUND (512)								
Water Pollution Control Capital Program								
Ending Fund Balance Adjustment				(\$158,000)	(\$158,000)			(\$158,000)
Environmental Services Building (ESB) Repair			\$69,000		\$69,000			\$69,000
Public Works Capital Management Costs			\$89,000		\$89,000			\$89,000
Total SJ-SC TRMNT PLANT CAP FUND (512)	\$0	\$0	\$158,000	(\$158,000)	\$0	\$0	\$0	\$0
SJ-SC TRMNT PLANT OPER FUND (513)								
FINANCE								
Reimbursement of Indirect Overhead Costs			(\$125,000)		(\$125,000)			(\$125,000)
ENVIRONMENTAL SERVICES								
Ending Fund Balance Adjustment				\$125,000	\$125,000			\$125,000
Total SJ-SC TRMNT PLANT OPER FUND (513)	\$0	\$0	(\$125,000)	\$125,000	\$0	\$0	\$0	\$0

Special/Capital Funds
Recommended Budget Adjustments
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST	
	Personal Services	Non-Personal/ Equipment	Other	Ending Fund Balance	Total Use	Revenue	Beg Fund Balance
STORES FUND (551)							
FINANCE							
Department Charges for Inventory Requisition					\$0	(\$875,000)	\$875,000
Ending Fund Balance Adjustment				(\$380,000)	(\$380,000)		(\$380,000)
Finance Personal Services	\$5,000				\$5,000		\$5,000
Inventory Purchases			(\$500,000)		(\$500,000)		(\$500,000)
Total STORES FUND (551)	\$5,000	\$0	(\$500,000)	(\$380,000)	(\$875,000)	(\$875,000)	\$0
SUBDIVISION PARK TRUST FUND (375)							
Parks & Comm Fac Dev Capital Program							
Reserve: Future PDO/PIFO Projects			(\$200,000)		(\$200,000)		(\$200,000)
Saint James Community Center Demolition			\$100,000		\$100,000		\$100,000
Solari Park Sports Field Conversion			\$100,000		\$100,000		\$100,000
Total SUBDIVISION PARK TRUST FUND (375)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNEMPLOYMENT INSUR FD (157)							
HUMAN RESOURCES							
Ending Fund Balance Adjustment				(\$41,879)	(\$41,879)		(\$41,879)
Unemployment Insurance - Reserve for Claims			(\$358,121)		(\$358,121)		(\$358,121)
Unemployment Insurance Payment of Claims			\$400,000		\$400,000		\$400,000
Total UNEMPLOYMENT INSUR FD (157)	\$0	\$0	\$41,879	(\$41,879)	\$0	\$0	\$0
WORKFORCE INVSTMNT ACT FD (290)							
ECONOMIC DEVELOPMENT							
New Start Program: Prison-to-Employment/Earned Revenue			(\$128,741)		(\$128,741)	(\$128,741)	\$0
Total WORKFORCE INVSTMNT ACT FD (290)	\$0	\$0	(\$128,741)	\$0	(\$128,741)	(\$128,741)	\$0

General Fund
Clean-Up Actions
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal Equipment	Other	Total Use	Revenue	Beg Fund Balance
CITY ATTORNEY						
City Attorney (Personal Services Overage)	\$90,000	(\$90,000)		\$0		\$0
CITY ATTORNEY Total	\$90,000	(\$90,000)	\$0	\$0	\$0	\$0
CITY CLERK						
City Clerk (Personal Services Overage)	\$40,000	(\$40,000)		\$0		\$0
CITY CLERK Total	\$40,000	(\$40,000)	\$0	\$0	\$0	\$0
CITY MANAGER						
City Manager (Personal Services Overage)	\$50,000	(\$50,000)		\$0		\$0
CITY MANAGER Total	\$50,000	(\$50,000)	\$0	\$0	\$0	\$0
CITY-WIDE EXPENSES						
2007 Community Emergency Response Training - Fire			(\$47,888)	(\$47,888)	(\$47,888)	\$0
Workers' Compensation Claims - Fire (Net-Zero Shift)		\$550,000		\$550,000		\$550,000
Workers' Compensation Claims - General Services (Net-Zero Shift)		(\$200,000)		(\$200,000)		(\$200,000)
Workers' Compensation Claims - Other Dept (Net-Zero Shift)		(\$100,000)		(\$100,000)		(\$100,000)
Workers' Compensation Claims - PRNS (Net-Zero Shift)		\$150,000		\$150,000		\$150,000
Workers' Compensation Claims - Police (Net-Zero Shift)		(\$350,000)		(\$350,000)		(\$350,000)
Workers' Compensation Claims - Transportation (Net-Zero Shift)		(\$50,000)		(\$50,000)		(\$50,000)
CITY-WIDE EXPENSES Total	\$0	\$0	(\$47,888)	(\$47,888)	(\$47,888)	\$0

General Fund
Clean-Up Actions
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal Equipment	Other	Total Use	Revenue	Beg Fund Balance
ECONOMIC DEVELOPMENT						
Economic Development (Personal Services Overage)	\$15,000	(\$15,000)		\$0		\$0
ECONOMIC DEVELOPMENT Total	\$15,000	(\$15,000)	\$0	\$0	\$0	\$0
GENERAL SERVICES						
General Services (Personal Services Overage)	\$250,000	(\$250,000)		\$0		\$0
GENERAL SERVICES Total	\$250,000	(\$250,000)	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
Human Resources (Personal Services Overage)	\$100,000	(\$100,000)		\$0		\$0
HUMAN RESOURCES Total	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0
INFORMATION TECHNOLOGY						
Information Technology (Personal Services Overage)	\$150,000	(\$150,000)		\$0		\$0
INFORMATION TECHNOLOGY Total	\$150,000	(\$150,000)	\$0	\$0	\$0	\$0
PARKS, REC AND NEIGH SVCS						
PRNS (Personal Services Overage)	\$150,000	(\$150,000)		\$0		\$0
PARKS, REC AND NEIGH SVCS Total	\$150,000	(\$150,000)	\$0	\$0	\$0	\$0
PLAN, BLDG AND CODE ENF						
Code Enforcement Program (Personal Services Overage)	\$100,000	(\$100,000)		\$0		\$0
PLAN, BLDG AND CODE ENF Total	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0

General Fund
Clean-Up Actions
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal Equipment	Other	Revenue	Beg Fund Balance	
PUBLIC WORKS						
Tech Adjust: Compensated Absence Charges	(\$37,000)	\$37,000	\$0			\$0
PUBLIC WORKS Total	(\$37,000)	\$37,000	\$0	\$0	\$0	\$0
Total General Fund Clean-Up Actions	\$908,000	(\$908,000)	(\$47,888)	(\$47,888)	\$0	\$0

Special/Capital Fund
Clean-Up Actions
2009-2010 Year-End Budget Review

Department/Proposal	USE		Ending Fund Balance	Total Use	SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment			Revenue	Beg Fund Balance	
AIRPORT MAINT & OPER FUND (523)							
AIRPORT							
Airport (Personal Services Overage)	\$250,000		(\$250,000)	\$0			\$0
Total AIRPORT MAINT & OPER FUND (523)	\$250,000	\$0	(\$250,000)	\$0	\$0	\$0	\$0
BUSINESS IMPVT DIST FUND (351)							
ECONOMIC DEVELOPMENT							
Tech Adj: Downtown Fund Balance Reconciliation Adjustment			\$33,000	\$33,000		\$33,000	\$0
Total BUSINESS IMPVT DIST FUND (351)	\$0	\$0	\$33,000	\$33,000	\$0	\$33,000	\$0
LOW/MOD INCOME HOUSING FD (443)							
HOUSING							
Housing (Personal Services Overage)	\$60,000	(\$60,000)		\$0			\$0
Total LOW/MOD INCOME HOUSING FD (443)	\$60,000	(\$60,000)	\$0	\$0	\$0	\$0	\$0
MULTI-SOURCE HOUSING FD (448)							
HOUSING							
Tech Adj: Beginning Fund Balance - Rsrve Rental Rights & Referrals			\$50,000	\$50,000		\$50,000	\$0
Total MULTI-SOURCE HOUSING FD (448)	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0
VEHICLE MAINT & OPER FUND (552)							
GENERAL SERVICES							
General Services (Personal Services Overage)	\$260,000	(\$260,000)		\$0			\$0
IT - Personal Services (Personal Services Overage)		(\$1,000)	\$1,000	\$0			\$0
Safety Program - Personal Services (Personal Services Overage)		(\$3,000)	\$3,000	\$0			\$0
Total VEHICLE MAINT & OPER FUND (552)	\$260,000	(\$264,000)	\$4,000	\$0	\$0	\$0	\$0
WATER UTILITY FUND (515)							
ENVIRONMENTAL SERVICES							
Tech Adj: Beginning Fund Balance			\$30	\$30			\$30

Special/Capital Fund
Clean-Up Actions
2009-2010 Year-End Budget Review

Department/Proposal	USE			SOURCE		NET COST
	Personal Services	Non-Personal/ Equipment	Other	Ending Fund Balance	Total Use	
WATER UTILITY FUND (515)						
ENVIRONMENTAL SERVICES						
Tech Adjust: Reserve for Workers' Comp Claims						
Total WATER UTILITY FUND (515)	\$0	\$0	\$0	(\$22,000)	(\$22,000)	\$0
				(\$21,970)	(\$21,970)	\$0
				\$0	\$0	\$0